EXHIBIT A

Schedule of Claims Subject to the Three Hundred Forty-Seventh Omnibus Objection

Case:17-03283-LTS Doc#:17109-1 Filed:06/18/21 Entered:06/18/21 19:14:51 Desc: Exhibit A Page 2 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

				SSERTED	Citeciassifica	CC	RRECTED	
	27.12.57	GT . T . T . T						
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	ACEVEDO GONZALEZ, BERNARDO COND. SARDINES ALTAMESA	28223	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
	GARDEN C/SAN IGNACIO APT A-17 3ERP		Commonwealth of Puerto Rico	Secured	\$158,400.00			
	SAN JUAN, PR 00921		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
				Subtotal	\$475,200.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$158	to support a	ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total cl	for goods sold and as su aim amount of \$158,400	ch claimant is not entitled to admit 0.00. Accordingly, claim has been	inistrative priority. n reclassified in wh	The claimant also ole as a general
2	AGOSTO CARRASQUILLO, LISA M. URB. PONCE DE LEON 285 C/23	29978	Commonwealth of Puerto Rico	503(b)(9)	\$112,800.00	Commonwealth of Puerto Rico	Unsecured	\$112,800.00
	GUAYNABO, PR 00969		Commonwealth of Puerto Rico	Secured	\$112,800.00			
			Commonwealth of Puerto Rico	Unsecured	\$112,800.00			
				Subtotal	\$338,400.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$112	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total cl	for goods sold and as su aim amount of \$112,800	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. reclassified in who	The claimant also ble as a general
3	ALGARIN ORTIZ, OLGA IRIS #33 CALLE ETIOPE	109157	Commonwealth of Puerto Rico	Secured	\$60,000.00	Commonwealth of Puerto Rico	Unsecured	\$60,000.00
	URB. HACIENDA PALOMA I LUQUILLO, PR 00773		Commonwealth of Puerto Rico	Unsecured	\$60,000.00			
				Subtotal	\$120,000.00			
	Reason: The claimant failed to provide as a general unsecured claim in the am			n. In addition, clain	mant asserted a total cla	im amount of \$60,000.00. Accord	ingly, claim has be	en reclassified in who
4	ALICEA FIGUEROA, FELIX B HC 65 BOX 6361	39346	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
	PATILLAS, PR 00723		Commonwealth of Puerto Rico	Secured	\$30,000.00*			
			Commonwealth of Puerto Rico	Unsecured	\$30,000.00*			
				Subtotal	\$90,000.00*			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$30,0	to support a	ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total cl	for goods sold and as su aim amount of \$30,000.	ch claimant is not entitled to admi 00. Accordingly, claim has been	inistrative priority. reclassified in who	The claimant also le as a general

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Exhibit A - Claims to Be Reclassified

			AS	SSERTED		CO	RRECTED	
NAME		CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5 ARROYO ALEMÁN, HC 61 BOX 4280	MILTON I	93120	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$57,600.00*
TRUJILLO ALTO, PR	R 00976		Commonwealth of Puerto Rico	Secured	\$57,600.00*			
			Commonwealth of Puerto Rico	Unsecured	\$57,600.00*			
				Subtotal	\$115,200.00*			
Reason: Claimant ass failed to provide prin unsecured claim in th	ma facie evidence	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not fo asserted a total cla	or goods sold and as su tim amount of \$57,600.	ch claimant is not entitled to admi 00. Accordingly, claim has been	inistrative priority. reclassified in who	The claimant also le as a general
6 ATANACIO BILBRA AO-28 59 ST REXVIL BAYAMON, PR 0095	LLE	98152	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$31,200.00	Employees Retirement System o the Government of the Commonwealth of Puerto Rico	f Unsecured	\$35,000.00
	Diff. Line (1, 1 it vo) so		Employees Retirement System of the Government of the	Secured	\$35,000.00			
			Commonwealth of Puerto Rico					
				Subtotal	\$66,200.00			
	ma facie evidence	to support a s		of of claim is not for	or goods sold and as su			
failed to provide prin unsecured claim in the 7 AYALA CARRASQU	ma facie evidence the amount of \$35,0 JILLO, JOSSIE M.	to support a s	Commonwealth of Puerto Rico nder 11 U.S.C. § 503(b)(9), but pro	of of claim is not for	or goods sold and as su tim amount of \$35,000.			e as a general
failed to provide prin unsecured claim in the 7 AYALA CARRASQU URBANIZACION ED SALDANA	ma facie evidence the amount of \$35,0 UILLO, JOSSIE M. DUARDO J.	to support a s	Commonwealth of Puerto Rico nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not fo asserted a total cla	or goods sold and as su tim amount of \$35,000.	00. Accordingly, claim has been r	reclassified in whol	e as a general
failed to provide prin unsecured claim in the 7 AYALA CARRASQU URBANIZACION ED	ma facie evidence in the amount of \$35,0 JILLO, JOSSIE M. DUARDO J. E E-16	to support a s	Commonwealth of Puerto Rico nder 11 U.S.C. § 503(b)(9), but pro- secured claim. In addition, claimant Commonwealth of Puerto Rico	of of claim is not for asserted a total cla	for goods sold and as su the sum amount of \$35,000.	00. Accordingly, claim has been r	reclassified in whol	
failed to provide prin unsecured claim in the 7 AYALA CARRASQU URBANIZACION ED SALDANA CALLE ISLA VERDE CAROLINA, PR 0098 Reason: Claimant ass	ma facie evidence in the amount of \$35,0 JILLO, JOSSIE M. DUARDO J. E E-16 Serted administration a facie evidence in the amount of \$30.00 m.	to support a s 200.00. 22975 ve priority us to support a s	Commonwealth of Puerto Rico nder 11 U.S.C. § 503(b)(9), but pro- secured claim. In addition, claimant Commonwealth of Puerto Rico	of of claim is not for asserted a total classes of 503(b)(9) Secured Subtotal of of claim is not for	\$177,600.00 \$177,600.00 \$355,200.00 \$355,200.00 \$355,200.00	O0. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured inistrative priority.	e as a general \$177,600.00 The claimant also
failed to provide prin unsecured claim in the AYALA CARRASQU URBANIZACION ED SALDANA CALLE ISLA VERDE CAROLINA, PR 0098 Reason: Claimant ass failed to provide prin unsecured claim in the	ma facie evidence in the amount of \$35,0 JILLO, JOSSIE M. DUARDO J. E E-16 serted administration a facie evidence in the amount of \$177	to support a s 200.00. 22975 ve priority us to support a s	Commonwealth of Puerto Rico nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant Commonwealth of Puerto Rico Commonwealth of Puerto Rico nder 11 U.S.C. § 503(b)(9), but pro-	of of claim is not for asserted a total classes of 503(b)(9) Secured Subtotal of of claim is not for	\$177,600.00 \$177,600.00 \$355,200.00 \$355,200.00 \$355,200.00	O0. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured inistrative priority.	e as a general \$177,600.00 The claimant also
failed to provide prin unsecured claim in the AYALA CARRASQU URBANIZACION ED SALDANA CALLE ISLA VERDE CAROLINA, PR 0098 Reason: Claimant ass failed to provide prin unsecured claim in the	ma facie evidence in the amount of \$35,0 JILLO, JOSSIE M. DUARDO J. E E-16 Serted administration and facie evidence in the amount of \$177 MA E. JZ	to support a s 200.00. 22975 Eve priority us to support a s 5,600.00.	Commonwealth of Puerto Rico nder 11 U.S.C. § 503(b)(9), but pro- secured claim. In addition, claimant Commonwealth of Puerto Rico Commonwealth of Puerto Rico nder 11 U.S.C. § 503(b)(9), but pro- secured claim. In addition, claimant	of of claim is not for asserted a total classes a total classes asserted as total classes as a tota	\$177,600.00 \$177,600.00 \$177,600.00 \$355,200.00 for goods sold and as su thim amount of \$177,600	O0. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi 0.00. Accordingly, claim has been	Unsecured Unsecured inistrative priority. reclassified in who	e as a general \$177,600.00 The claimant also ole as a general

unsecured claim in the amount of \$180,000.00. ^ Claim #98711 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

			AS	SSERTED		CC	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
9	BITTMAN DIEZ, CARL X HC 5 BOX 54591	27217^	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
	AGUADILLA, PR 00603		Commonwealth of Puerto Rico	Secured	\$100,800.00			
			Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
				Subtotal	\$302,400.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$100 ^Claim #27217 also contained on Exh	to support a s 0,800.00.	secured claim. In addition, claiman	t asserted a total cl	aim amount of \$100,800	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. reclassified in who	The claimant also ble as a general
10	BLANCO NUNEZ, IRAIDA	59464	Commonwealth of Puerto Rico	503(b)(9)	\$96,600.00	Commonwealth of Puerto Rico	Unsecured	\$96,600.00
	P O BOX 3281 RIO GRANDE, PR 00745		Commonwealth of Puerto Rico	Secured	\$96,600.00			
			Commonwealth of Puerto Rico	Unsecured	\$96,600.00			
				Subtotal	\$289,800.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$96,	to support a						
11	BONILLA RIVERA, MARGARITA 455 C/SICILIA E-80 RES. MANUEL A.	151698	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
	PEREZ SAN JUAN, PR 00523		Commonwealth of Puerto Rico	Secured	\$79,200.00			
	5/11/30/11/, 1 R 00323		Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
				Subtotal	\$237,600.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$79,	to support a						
12	BORRERO MALDONADO, IDALIZ URBANIZACION LA MARINA	28522^	Commonwealth of Puerto Rico	503(b)(9)	\$208,800.00	Commonwealth of Puerto Rico	Unsecured	\$208,800.00
	2 CALLE ERIDANO CAROLINA, PR 00979-4009		Commonwealth of Puerto Rico	Secured	\$208,800.00			
	C. M.O.D.I. VI, 1 IX 00777 7007			Subtotal	\$417,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$208,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$208,800.00.

[^] Claim #28522 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

			A	SSERTED		СО	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
13	BRUNO BELARDO, MYRIAM I RR 18 BOX 600	33580	Commonwealth of Puerto Rico	503(b)(9)	\$240,000.00	Commonwealth of Puerto Rico	Unsecured	\$240,000.00
	SAN JUAN, PR 00926-9238		Commonwealth of Puerto Rico	Secured	\$240,000.00			
				Subtotal	\$480,000.00			
	Reason: Claimant asserted administra failed to provide prima facie evidence unsecured claim in the amount of \$24	e to support a						
14	CABELLO ACOSTA, WILMARIE 529 BLQ. 200 #10	31867	Commonwealth of Puerto Rico	503(b)(9)	\$8,781.33*	Commonwealth of Puerto Rico	Unsecured	\$8,781.33*
	VILLA CAROLINA CAROLINA, PR 00985		Commonwealth of Puerto Rico	Secured	\$8,781.33*			
				Subtotal	\$17,562.66*			
	Reason: Claimant asserted administra failed to provide prima facie evidence claim in the amount of \$8,781.33.							
15	failed to provide prima facie evidence claim in the amount of \$8,781.33. CABRERA MELENDEZ, ZULEMY E				im amount of \$8,781.3			as a general unsecured
15	failed to provide prima facie evidence claim in the amount of \$8,781.33.	e to support a	secured claim. In addition, claiman	t asserted a total cla	im amount of \$8,781.3	3. Accordingly, claim has been re	classified in whole	as a general unsecured
15	failed to provide prima facie evidence claim in the amount of \$8,781.33. CABRERA MELENDEZ, ZULEMY E EXTANCIAS CHALETS 193 C/TORTOZA APT 30	e to support a	Secured claim. In addition, claiman Commonwealth of Puerto Rico	t asserted a total clar 503(b)(9)	\$115,200.00	3. Accordingly, claim has been re	classified in whole	as a general unsecured
15	failed to provide prima facie evidence claim in the amount of \$8,781.33. CABRERA MELENDEZ, ZULEMY E EXTANCIAS CHALETS 193 C/TORTOZA APT 30	e to support a	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	t asserted a total cla 503(b)(9) Secured	\$115,200.00 \$115,200.00	3. Accordingly, claim has been re	classified in whole	
15	failed to provide prima facie evidence claim in the amount of \$8,781.33. CABRERA MELENDEZ, ZULEMY E EXTANCIAS CHALETS 193 C/TORTOZA APT 30	23095 ative priority ue to support a	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but pro-	t asserted a total cla 503(b)(9) Secured Unsecured Subtotal oof of claim is not fo	\$115,200.00 \$115,200.00 \$115,200.00 \$345,600.00 or goods sold and as su	3. Accordingly, claim has been re Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured Unsecured	\$115,200.00 The claimant also
	failed to provide prima facie evidence claim in the amount of \$8,781.33. CABRERA MELENDEZ, ZULEMY E EXTANCIAS CHALETS 193 C/ TORTOZA APT 30 SAN JUAN, PR 00926 Reason: Claimant asserted administra failed to provide prima facie evidence unsecured claim in the amount of \$11 CALDERON OLIVERO, NILSA	23095 ative priority ue to support a	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but pro-	t asserted a total cla 503(b)(9) Secured Unsecured Subtotal oof of claim is not fo	\$115,200.00 \$115,200.00 \$115,200.00 \$145,200.00 \$345,600.00 or goods sold and as su im amount of \$115,200	3. Accordingly, claim has been re Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured Unsecured	\$115,200.00 The claimant also ole as a general
	failed to provide prima facie evidence claim in the amount of \$8,781.33. CABRERA MELENDEZ, ZULEMY E EXTANCIAS CHALETS 193 C/ TORTOZA APT 30 SAN JUAN, PR 00926 Reason: Claimant asserted administra failed to provide prima facie evidence unsecured claim in the amount of \$11 CALDERON OLIVERO, NILSA BO. CAMBALACHE HC 01 BUZON 6312	23095 23095 attive priority use to support a 5,200.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	503(b)(9) Secured Unsecured Subtotal oof of claim is not fot asserted a total cla	\$115,200.00 \$115,200.00 \$115,200.00 \$145,600.00 \$345,600.00 or goods sold and as su im amount of \$115,200	3. Accordingly, claim has been re Commonwealth of Puerto Rico ch claimant is not entitled to admi 0.00. Accordingly, claim has beer	Unsecured Unsecured nistrative priority.	\$115,200.00 The claimant also ole as a general
	failed to provide prima facie evidence claim in the amount of \$8,781.33. CABRERA MELENDEZ, ZULEMY E EXTANCIAS CHALETS 193 C/TORTOZA APT 30 SAN JUAN, PR 00926 Reason: Claimant asserted administra failed to provide prima facie evidence unsecured claim in the amount of \$11 CALDERON OLIVERO, NILSA BO. CAMBALACHE HC 01	23095 23095 attive priority use to support a 5,200.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman Commonwealth of Puerto Rico	t asserted a total cla 503(b)(9) Secured Unsecured Subtotal oof of claim is not fot asserted a total cla 503(b)(9)	\$115,200.00 \$115,200.00 \$115,200.00 \$145,200.00 \$345,600.00 or goods sold and as su im amount of \$115,200 \$122,400.00	3. Accordingly, claim has been re Commonwealth of Puerto Rico ch claimant is not entitled to admi 0.00. Accordingly, claim has beer	Unsecured Unsecured nistrative priority.	\$115,200.00 The claimant also

failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general

unsecured claim in the amount of \$122,400.00.

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			AS	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
17	CALDERON PEREIRA, BAIBARA DEPARTAMENTO DE LA FAMILIA	30234	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	Unsecured	\$21,600.00
	20 CALLE VERGEL APT. 3221		Commonwealth of Puerto Rico	Secured	\$21,600.00			
	CAISLIRA, PR 00987		Commonwealth of Puerto Rico	Unsecured	\$21,600.00			
				Subtotal	\$64,800.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$21,	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total c	for goods sold and as sulaim amount of \$21,600.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority. eclassified in whol	The claimant also e as a general
18	CAMILO NIEVES, YESENIA VISTA DEL MAR	21934	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
	108 CALLE PALMERAS RIO GRANDE, PR 00745		Commonwealth of Puerto Rico	Secured	\$122,400.00			
	RIO GRANDE, I'R 00745		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
				Subtotal	\$367,200.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$122	to support a s						
19	CARTAGENA MARTINEZ, PEDRO J 500 AVE WEST MAIN	20966	Commonwealth of Puerto Rico	503(b)(9)	\$118,800.00	Commonwealth of Puerto Rico	Unsecured	\$118,800.00
	SUITE 126 BAYAMON, PR 00961		Commonwealth of Puerto Rico	Secured	\$118,800.00			
	BITTIMION, TR 00701		Commonwealth of Puerto Rico	Unsecured	\$118,800.00			
				Subtotal	\$356,400.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$118	to support a s						
20	CASTRO HIRALDO, BENJAMIN C/ MIRLO #969	29122	Commonwealth of Puerto Rico	503(b)(9)	\$209,400.00	Commonwealth of Puerto Rico	Unsecured	\$209,400.00
	URB. COUNTRY CLUB RIO PIEDRAS, PR 00924		Commonwealth of Puerto Rico	Secured	\$209,400.00			
			Commonwealth of Puerto Rico	Unsecured	\$209,400.00			
				Subtotal	\$628,200.00			
						-		

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$209,400.00. Accordingly, claim has been reclassified in whole as a general

unsecured claim in the amount of \$209,400.00.

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Exhibit A - Claims to Be Reclassified

		A	SSERTED		CO	RRECTED	
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
21 CASTRO RODRIGUEZ, ELIZABETH HC 01 BOX 11648	73510	Commonwealth of Puerto Rico	503(b)(9)	\$178,200.00	Commonwealth of Puerto Rico	Unsecured	\$178,200.00
CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$178,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$178,200.00			
			Subtotal	\$534,600.00			
Reason: Claimant asserted administr failed to provide prima facie evidence unsecured claim in the amount of \$1	e to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not f t asserted a total cla	or goods sold and as sudim amount of \$178,200	ch claimant is not entitled to admi 0.00. Accordingly, claim has beer	nistrative priority. In reclassified in who	The claimant also ole as a general
22 CAY MORALES, MARIA VILLA UNIVERSITARIA	66935	Commonwealth of Puerto Rico	503(b)(9)	\$20,000.00	Commonwealth of Puerto Rico	Unsecured	\$20,000.00
R24 CALLE 24		Commonwealth of Puerto Rico	Secured	\$20,000.00			
HUMACAO PR 00791-4345							
HUMACAO, PR 00791-4345 Reason: Claimant asserted administr failed to provide prima facie evidence	e to support a						
Reason: Claimant asserted administr failed to provide prima facie evidenc unsecured claim in the amount of \$2 23 CINTRON SANTOS, EDWIN A. HC-2 BOX 8597	e to support a	Secured claim. In addition, claiman Commonwealth of Puerto Rico	oof of claim is not for the asserted a total claim is 503(b)(9)	or goods sold and as such amount of \$20,000.			
Reason: Claimant asserted administr failed to provide prima facie evidence unsecured claim in the amount of \$2 CINTRON SANTOS, EDWIN A.	e to support a 0,000.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	oof of claim is not for the asserted a total claim is 503(b)(9) Secured	or goods sold and as such amount of \$20,000. \$86,400.00	00. Accordingly, claim has been r	reclassified in whole	e as a general
Reason: Claimant asserted administr failed to provide prima facie evidenc unsecured claim in the amount of \$2 23 CINTRON SANTOS, EDWIN A. HC-2 BOX 8597	e to support a 0,000.00.	Secured claim. In addition, claiman Commonwealth of Puerto Rico	oof of claim is not for the asserted a total claim is 503(b)(9)	or goods sold and as such amount of \$20,000.	00. Accordingly, claim has been r	reclassified in whole	e as a general
Reason: Claimant asserted administr failed to provide prima facie evidenc unsecured claim in the amount of \$2 23 CINTRON SANTOS, EDWIN A. HC-2 BOX 8597	e to support a 0,000.00. 167842^ ative priority u e to support a 6,400.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	503(b)(9) Secured Unsecured Subtotal oof of claim is not fit asserted a total claim is not fit asserted a total claim.	\$86,400.00 \$86,400.00 \$86,400.00 \$259,200.00 or goods sold and as such amount of \$86,400.00	00. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured inistrative priority.	\$86,400.00
Reason: Claimant asserted administr failed to provide prima facie evidence unsecured claim in the amount of \$2 23 CINTRON SANTOS, EDWIN A. HC-2 BOX 8597 YABUCOA, PR 00767 Reason: Claimant asserted administr failed to provide prima facie evidence unsecured claim in the amount of \$8 ^ Claim #167842 also contained on 12 24 CLASS VILLANUEVA, ANGEL	e to support a 0,000.00. 167842^ ative priority u e to support a 6,400.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	503(b)(9) Secured Unsecured Subtotal oof of claim is not fit asserted a total claim is not fit asserted a total claim.	\$86,400.00 \$86,400.00 \$86,400.00 \$259,200.00 or goods sold and as such amount of \$86,400.00	00. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured inistrative priority.	e as a general \$86,400.00 The claimant also e as a general
Reason: Claimant asserted administr failed to provide prima facie evidence unsecured claim in the amount of \$2 23 CINTRON SANTOS, EDWIN A. HC-2 BOX 8597 YABUCOA, PR 00767 Reason: Claimant asserted administr failed to provide prima facie evidence unsecured claim in the amount of \$8 ^ Claim #167842 also contained on 1	e to support a 0,000.00. 167842^ ative priority u e to support a 6,400.00. Exhibit A to the	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman e 351st Omnibus Claims Objection	503(b)(9) Secured Unsecured Subtotal oof of claim is not fit asserted a total claim is not fit asserted a total claim is not fit asserted a total claim for Partially Duplic	\$86,400.00 \$86,400.00 \$86,400.00 \$259,200.00 or goods sold and as such amount of \$86,400.00	00. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi 00. Accordingly, claim has been r	Unsecured Unsecured inistrative priority. reclassified in whole	\$86,400.00

unsecured claim in the amount of \$64,200.00.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

			Eximolt 11		c rectassified	90		
			A	SSERTED		СО	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
25	CLAUDIO RODRIGUEZ, DEBORATH J 3RA EXT URB SANTA ELENA	32185	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
	166 CALLE MONTE ALVERNIA GUAYANILLA, PR 00656		Commonwealth of Puerto Rico	Secured	\$158,400.00			
			Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
	Reason: Claimant asserted administrativ			Subtotal	\$475,200.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence tunsecured claim in the amount of \$158	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not asserted a total c	for goods sold and as su- laim amount of \$158,400	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also ble as a general
26	COLLAZO OTERO, MARIEL BALCONES DE SANTA MARIA	29492	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
	1500 AVE SAN IGNACIO SUITE 26		Commonwealth of Puerto Rico	Secured	\$158,400.00			
	SAN JUAN, PR 00921		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
				Subtotal	\$475,200.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence tunsecured claim in the amount of \$158	to support a s						
27	COLON AGOSTO, NATALIA PO BOX 550	27414	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00	Commonwealth of Puerto Rico	Unsecured	\$165,600.00
	CANOVANAS, PR 00729		Commonwealth of Puerto Rico	Secured	\$165,600.00			
			Commonwealth of Puerto Rico	Unsecured	\$165,600.00			
				Subtotal	\$496,800.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence tunsecured claim in the amount of \$165	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not asserted a total c	for goods sold and as su- laim amount of \$165,600	ch claimant is not entitled to admi 0.00. Accordingly, claim has beer	nistrative priority. n reclassified in who	The claimant also ole as a general
28	COLON ENCARNACION, MIGDALIA CALLE SAGITARIO # 170	23773	Commonwealth of Puerto Rico	503(b)(9)	\$211,200.00	Commonwealth of Puerto Rico	Unsecured	\$211,200.00
	BRISAS DE LOIZA CANOVANAS, PR 00729		Commonwealth of Puerto Rico	Secured	\$211,200.00			
	,		Commonwealth of Puerto Rico	Unsecured	\$211,200.00			
				Subtotal	\$633,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$211,200.00. Accordingly, claim has been reclassified in whole as a general

* Indicates claim contains unliquidated and/or undetermined amounts

unsecured claim in the amount of \$211,200.00.

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			AS	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
29	COLON SANES, JAHAYRA I. HC 55 BOX 8254	113147	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	Unsecured	\$21,600.00
	CEIBA, PR 00735		Commonwealth of Puerto Rico	Secured	\$21,600.00			
			Commonwealth of Puerto Rico	Unsecured	\$21,600.00			
				Subtotal	\$64,800.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$21,	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total cl	for goods sold and as suaim amount of \$21,600.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	inistrative priority. reclassified in whol	The claimant also e as a general
30	CORRALIZA RODRIGUEZ, CARMEN I PO BOX 193504	L 84542	Commonwealth of Puerto Rico	503(b)(9)	\$348,625.80	Commonwealth of Puerto Rico	Unsecured	\$348,625.80
	SAN JUAN, PR 00919-3504		Commonwealth of Puerto Rico	Secured	\$348,625.80			
				Subtotal	\$697,251.60			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$34	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total cl	for goods sold and as suaim amount of \$348,625	ch claimant is not entitled to admi 5.80. Accordingly, claim has been	inistrative priority. reclassified in who	The claimant also ble as a general
31	CORRES SOTO, MORAYMA CONDO. PARQUE JULIANA APTO. 10	26257^ 3	Commonwealth of Puerto Rico	503(b)(9)	\$48,336.00	Commonwealth of Puerto Rico	Unsecured	\$48,336.00
	EDIF. 100 CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$48,336.00			
	,		Commonwealth of Puerto Rico	Unsecured	\$48,336.00			
				Subtotal	\$145,008.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$48,	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total cl	for goods sold and as suaim amount of \$48,336.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	inistrative priority. reclassified in whol	The claimant also e as a general
	^ Claim #26257 also contained on Exh	nibit A to the	337th Omnibus Claims Objection f	for Misclassified C	laims			
32	CORRES SOTO, MORAYMA	44328	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00*	Commonwealth of Puerto Rico	Unsecured	\$158,400.00*
	CONDO. PARQUE JULIANA EDIF 100 APTO 103 CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$158,400.00*			
			Commonwealth of Puerto Rico	Unsecured	\$158,400.00*			
				Subtotal	\$475,200.00*			
						I		

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Exhibit A Page 10 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

			ASSERTED			CORRECTED		
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
33	CRUZ CARLO, JOSE M HC 66 BOX 10317	28527^	Commonwealth of Puerto Rico	503(b)(9)	\$127,200.00*	Commonwealth of Puerto Rico	Unsecured	\$127,200.00*
	FAJARDO, PR 00738		Commonwealth of Puerto Rico	Secured	\$127,200.00*			
			Commonwealth of Puerto Rico	Unsecured	\$127,200.00*			
				Subtotal	\$381,600.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$127,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$127,200.00.

[^] Claim #28527 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

34	CRUZ CARLO, JOSE M. HC 66 BOX 10317	31462^	Commonwealth of Puerto Rico	503(b)(9)	\$53,338.32	Commonwealth of Puerto Rico	Unsecured	\$53,338.32
	FAJARDO, PR 00738		Commonwealth of Puerto Rico	Secured	\$53,338.32			
			Commonwealth of Puerto Rico	Unsecured	\$53,338.32			
				Subtotal	\$160,014.96			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$53,338.32. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$53,338.32.

[^] Claim #31462 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims Claim #31462 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

			<u> </u>			
35	CRUZ GUZMAN, TEODORO URB VILLA MADRID G-IO CALLE 9 COAMO, PR 00769	28289	Employees Retirement System of 503(b)(9) the Government of the Commonwealth of Puerto Rico		Employees Retirement System of Unsecured the Government of the Commonwealth of Puerto Rico	\$100,000.00*
	CO.1.10, 1 R 00/10/		Employees Retirement System of Secured the Government of the Commonwealth of Puerto Rico	\$100,000.00*		
			Employees Retirement System of Unsecured the Government of the Commonwealth of Puerto Rico	\$100,000.00*		
			Subtotal	\$300,000.00*		

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,000.00.

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Exhibit A - Claims to Be Reclassified

			A	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
36	CRUZ GUZMAN, TEODORO URB VILLA MADRID	47402	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
	G-IO CALLE 9 COAMO, PR 00769		Commonwealth of Puerto Rico	Secured	\$100,000.00*			
	,		Commonwealth of Puerto Rico	Unsecured	\$100,000.00*	*		
	Paggon: Claimant aggerted administrative a			Subtotal	\$300,000.00*			
	Reason: Claimant asserted administra failed to provide prima facie evidence unsecured claim in the amount of \$10	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not for the asserted a total cla	or goods sold and as suitin amount of \$100,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. In reclassified in who	The claimant also le as a general
37	CRUZ MEDINA, VERONICA P O BOX 579	86988	Commonwealth of Puerto Rico	503(b)(9)	\$106,800.00	Commonwealth of Puerto Rico	Unsecured	\$106,800.00
	JUNCOS, PR 00777		Commonwealth of Puerto Rico	Secured	\$106,800.00			
			Commonwealth of Puerto Rico	Unsecured	\$106,800.00			
				Subtotal	\$320,400.00			
	Reason: Claimant asserted administra failed to provide prima facie evidence unsecured claim in the amount of \$10	to support a						
38	CRUZ OTERO, DAISSY RR 11 BOX 6000 SUITE 110	40741	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
	BO NUEVO BAYAMON, PR 00956		Commonwealth of Puerto Rico	Secured	\$129,600.00			
	Billimon, in oopso		Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
				Subtotal	\$388,800.00			
	Reason: Claimant asserted administra failed to provide prima facie evidence unsecured claim in the amount of \$12	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not f t asserted a total cla	or goods sold and as suitin amount of \$129,600	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. In reclassified in who	The claimant also le as a general
39	DAVILA AYALA, NELIDA CALLE 16 50 1423	31939	Commonwealth of Puerto Rico	503(b)(9)	\$244,800.00	Commonwealth of Puerto Rico	Unsecured	\$244,800.00
	CAPARRA TERRACE SAN JUAN, PR 00921		Commonwealth of Puerto Rico	Secured	\$244,800.00			
	S.H. (C.H., 1 K (0 / 21		Commonwealth of Puerto Rico	Unsecured	\$244,800.00			
				Subtotal	\$734,400.00			
						<u>'</u>		

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$244,800.00. Accordingly, claim has been reclassified in whole as a general

unsecured claim in the amount of \$244,800.00.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassi	ned	
ASSERTED	(-

			AS	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
40	DE JESUS GONZALEZ, BETSY HC 06 BOX 70057	82743^	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
	CAGUAS, PR 00727		Commonwealth of Puerto Rico	Secured	\$108,000.00			
			Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
				Subtotal	\$324,000.00			
	D Cli (1 1 1 1 1 1	,	1 11 11 0 0 0 502(1)(0) 1	C C 1 :		l didiring to a state to did	, ,	TI 1: . 1

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.

[^] Claim #82743 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

41	DIAZ DEBIEN, MARIPROVI URBANIZACION FAIR VIEW #1928	56802	Commonwealth of Puerto Rico	503(b)(9)	\$21,000.00	Commonwealth of Puerto Rico	Unsecured	\$21,000.00
	CALLE FRANCISCO ZUÑIGA SAN JUAN, PR 00926		Commonwealth of Puerto Rico	Secured	\$21,200.00			
	57111 (57111), 711 (60) 26			Subtotal	\$42,200.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,000.00.

42 DIAZ MORALES, AZLIN QUINTAS BALDWIN	64729^	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
50 AVE A APT 1206 BAYAMON, PR 00959		Commonwealth of Puerto Rico	Secured	\$122,400.00			
DATAMON, TR 00939		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
			Subtotal	\$367,200.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.

[^] Claim #64729 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

43 DOMINGUEZ SANCHEZ, CHALETS DE FUENTES 1		Commonwealth of Puerto Rico	503(b)(9)	\$277,200.00	Commonwealth of Puerto Rico	Unsecured	\$277,200.00
CAROLINA, PR 00987	1006	Commonwealth of Puerto Rico	Secured	\$277,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$277,200.00			
			Subtotal	\$831,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$277,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$277,200.00.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Exhibit A Page 13 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED

			A	SSEKTED		CO	KKECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
44	ESCALERA, HERIBERTO GAUTIER PO BOX 20948	14495	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00*	Commonwealth of Puerto Rico	Unsecured	\$108,000.00*
	SAN JUAN, PR 00928-0948		Commonwealth of Puerto Rico	Secured	\$108,000.00*			
				Subtotal	\$216,000.00*			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$108	to support a s	nder 11 U.S.C. § 503(b)(9), but projectived claim. In addition, claimant	oof of claim is not t asserted a total cl	for goods sold and as su aim amount of \$108,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. The reclassified in whole	ne claimant also as a general
45	FARIS ELBA, LUIS ALBERTO 1430 AVE SAN ALFONSO, APT. 2903	31883	Commonwealth of Puerto Rico	503(b)(9)	\$187,200.00	Commonwealth of Puerto Rico	Unsecured	\$187,200.00
	SAN JUAN, PR 00921-4673		Commonwealth of Puerto Rico	Secured	\$187,200.00			
				Subtotal	\$374,400.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$187	to support a s						
46	FEBO CARRASQUILLO, ALEXANDRA HC 4 BOX 8874	65050	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
	CANOVANAS, PR 00729		Commonwealth of Puerto Rico	Secured	\$64,800.00			
			Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
				Subtotal	\$194,400.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$64,	to support a s						
47	FEBUS RODRIGUEZ, ROBERTO URB SANTIAGO IGLESIAS	39663^	Commonwealth of Puerto Rico	503(b)(9)	\$342,816.29*	Commonwealth of Puerto Rico	Unsecured	\$342,816.29*
	CALLE FERRER FERRER #1350 RIO PIEDRAS		Commonwealth of Puerto Rico	Secured	\$342,816.29*			
	SAN JUAN, PR 00921		Commonwealth of Puerto Rico	Unsecured	Undetermined*			
				Subtotal	\$685,632.58*			
	5 611		1 4477 6 6 6 707 (1) (0) 1	0.011				

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$342,816.29. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$342.816.29.

CORRECTED

[^] Claim #39663 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

			A	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
48	FIGUEROA RODRIGUEZ, ARLENE CIUDAD JARDIN III	86808	Commonwealth of Puerto Rico	503(b)(9)	\$83,400.00	Commonwealth of Puerto Rico	Unsecured	\$83,400.00
	177 CALLE DATILES CANOVANAS, PR 00729		Commonwealth of Puerto Rico	Secured	\$83,400.00			
			Commonwealth of Puerto Rico	Unsecured	\$83,400.00			
				Subtotal	\$250,200.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$83,	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not at asserted a total cl	for goods sold and as su aim amount of \$83,400.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	inistrative priority. reclassified in whole	The claimant also e as a general
49	FIGUEROA, LINNETTE J GOLDEN VIEW PLAZA	82844	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
	503 CALLE MODESTA APT 310 SAN JUAN, PR 00924		Commonwealth of Puerto Rico	Secured	\$108,000.00			
	JAN 30/11, 1 R 00/24		Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
				Subtotal	\$324,000.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$108	to support a						
50	FLORES LOPEZ, JOSE R HC 4 BOX 44374	171325	Commonwealth of Puerto Rico	503(b)(9)	\$70,000.00	Commonwealth of Puerto Rico	Unsecured	\$70,000.00
	CAGUAS, PR 00725		Commonwealth of Puerto Rico	Secured	\$70,000.00			
			Commonwealth of Puerto Rico	Unsecured	\$70,000.00			
				Subtotal	\$210,000.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$70,	to support a						
51	GALI RODRIGUEZ, YASHIRA HC 4 BOX 7380	61368	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
	COROZAL, PR 00783		Commonwealth of Puerto Rico	Secured	\$79,200.00			
			Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
				Subtotal	\$237,600.00			
						'		

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.

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Exhibit A - Claims to Be Reclassified

			AS	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
52	GARCIA FEBO, KEYLA Y PO BOX 187	27605^	Commonwealth of Puerto Rico	503(b)(9)	\$43,454.52	Commonwealth of Puerto Rico	Unsecured	\$43,454.52
	CANOVANAS, PR 00729		Commonwealth of Puerto Rico	Secured	\$43,454.52			
			Commonwealth of Puerto Rico	Unsecured	\$43,454.52			
				Subtotal	\$130,363.56			
	Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$43 \times Claim #27605 also contained on Extension of the contained on the contained on Extension of the	to support a s ,454.52.	secured claim. In addition, claimant	t asserted a total cla	nim amount of \$43,454.	ch claimant is not entitled to admi 52. Accordingly, claim has been r	nistrative priority. ' eclassified in whole	The claimant also e as a general
53	GARCIA CONALES, CELIA	76739	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00*	Commonwealth of Puerto Rico	Unsecured	\$165,600.00*
	EDIF. # F, APT. 406 RESIDENTIAL TORRES DE DE SABANA		Commonwealth of Puerto Rico	Secured	\$165,600.00*			
	CAROLINA, PR 00983			Subtotal	\$331,200.00*			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$16	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not f t asserted a total cla	or goods sold and as su nim amount of \$165,600	I ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also le as a general
54	GARCIA FEBO, KEYLA Y PO BOX 187	28886	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	Unsecured	\$72,000.00
	CANOVANAS, PR 00729		Commonwealth of Puerto Rico	Secured	\$72,000.00			
			Commonwealth of Puerto Rico	Unsecured	\$72,000.00			
				Subtotal	\$216,000.00			
	Reason: Claimant asserted administratialed to provide prima facie evidence unsecured claim in the amount of \$72	to support a	ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not f t asserted a total cla	or goods sold and as su aim amount of \$72,000.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority. eclassified in whole	The claimant also e as a general
55	GARCIA FUENTES, EDDIE COND VILLAS DEL SOL	45831	Commonwealth of Puerto Rico	503(b)(9)	\$144,000.00	Commonwealth of Puerto Rico	Unsecured	\$144,000.00
	840 CALLE ANASCO APT 333 SAN JUAN, PR 00925		Commonwealth of Puerto Rico	Secured	\$144,000.00			
	5.11. 10.11 () 1 1 (00/20		Commonwealth of Puerto Rico	Unsecured	\$144,000.00			
				Subtotal	\$432,000.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$144,000.00. Accordingly, claim has been reclassified in whole as a general

* Indicates claim contains unliquidated and/or undetermined amounts

unsecured claim in the amount of \$144,000.00.

Exhibit A Page 16 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

			AS	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
56	GARCIA HERNANDEZ, NEFTALI URB. MONTE VERDE	24367^	Commonwealth of Puerto Rico	503(b)(9)	\$237,600.00	Commonwealth of Puerto Rico	Unsecured	\$237,600.00
	CALLE MONTE SANTO #3317		Commonwealth of Puerto Rico	Secured	\$237,600.00			
	MANATI, PR 00674		Commonwealth of Puerto Rico	Unsecured	\$237,600.00			
				Subtotal	\$712,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$237,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$237,600.00.

[^] Claim #24367 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

57	GARCIA MARTINEZ, JUANITA CALLE 14 T-49	2082^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
	URB. LAGOS DE PLATA LEVITTOWN		Commonwealth of Puerto Rico	Secured	\$30,000.00*			
	TOA BAJA, PR 00949		Commonwealth of Puerto Rico	Unsecured	\$30,000.00*			
				Subtotal	\$60,000.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$30,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$30,000.00.

[^] Claim #2082 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

58	GERENA MARCANO, RICARDO 22 CALLE	96234^	Commonwealth of Puerto Rico	503(b)(9)	\$201,600.00	Commonwealth of Puerto Rico	Unsecured	\$201,600.00
	15 HILL BROTHERS SAN JUAN, PR 00924		Commonwealth of Puerto Rico	Secured	\$201,600.00			
	SAN JOAN, 1 K 00/24		Commonwealth of Puerto Rico	Unsecured	\$201,600.00			
				Subtotal	\$604,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$201,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$201,600,00.

[^] Claim #96234 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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Exhibit A - Claims to Be Reclassified

			AS	SSERTED		CC	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
59	GONZALEZ CINTRON, MANUEL URB PUERTO NUEVO	162095	Commonwealth of Puerto Rico	503(b)(9)	\$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
	525 CALLE ARAGON SAN JUAN, PR 00920		Commonwealth of Puerto Rico	Secured	\$115,200.00			
	,,		Commonwealth of Puerto Rico	Unsecured	\$115,200.00			
				Subtotal	\$345,600.00			
	Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$11:	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total cl	for goods sold and as su aim amount of \$115,200	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. n reclassified in wh	The claimant also ole as a general
60	GONZALEZ CORPORAN, DARIO A. URB. LA DELICIAS	111489	Commonwealth of Puerto Rico	503(b)(9)	\$85,830.00*	Commonwealth of Puerto Rico	Unsecured	\$85,830.00*
	704 CALLE RAFAEL RIVERA ESBRI PONCE, PR 00728-3803		Commonwealth of Puerto Rico	Secured	\$85,830.00*			
	,,			Subtotal	\$171,660.00*			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$85.	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not at asserted a total cl	for goods sold and as su aim amount of \$85,830.	ch claimant is not entitled to admit 00. Accordingly, claim has been in	inistrative priority. reclassified in whol	The claimant also e as a general
61	GONZALEZ GARCIA, MELISA PO BOX 3105	39909	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	Unsecured	\$72,000.00
	GUAYNABO, PR 00970		Commonwealth of Puerto Rico	Secured	\$72,000.00			
			Commonwealth of Puerto Rico	Unsecured	\$72,000.00			
				Subtotal	\$216,000.00			
	Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$72.	to support a						
62		45135^	Commonwealth of Puerto Rico	503(b)(9)	\$3,551.00*	Commonwealth of Puerto Rico	Unsecured	\$3,551.00*
	URB PASEO LOS CORALES 2 731 CALLE MAR DE BENGAL DORADO, PR 00646-3248		Commonwealth of Puerto Rico	Secured	\$3,551.00*			
	DORADO, FR 00040-3240			Subtotal	\$7,102.00*			
	D C1: 4 1 1 : : 4		1 11 11 0 0 0 502(1)(0) 1	0.011	C 1 11 1			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$3,551.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$3,551.00.

[^] Claim #45135 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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			ASSERTED			CORRECTED			
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
63	HERNANDEZ RIVERA, RAMON CALLE LAS FLORES #42	29547	Commonwealth of Puerto Rico	503(b)(9)	\$213.77	Commonwealth of Puerto Rico	Unsecured	\$213.77	
	VISTA ALEGRE BAYAMON, PR 00959		Commonwealth of Puerto Rico	Secured	\$213.77				
	2.11.11.101,(11.00)0)		Commonwealth of Puerto Rico	Unsecured	\$213.77				
				Subtotal	\$641.31				
	Reason: Claimant asserted administra failed to provide prima facie evidence claim in the amount of \$213.77.	tive priority u to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as su laim amount of \$213.77.	ch claimant is not entitled to admi Accordingly, claim has been recl	inistrative priority. assified in whole a	The claimant also s a general unsecured	
64	HERNANDEZ RODRIGUEZ, JUAN HC 8 BOX 3337	33292	Commonwealth of Puerto Rico	Secured	\$40,000.00	Commonwealth of Puerto Rico	Unsecured	\$40,000.00	
	SABANA GRANDE, PR 00637		Commonwealth of Puerto Rico	Unsecured	\$40,000.00				
				Subtotal	\$80,000.00				
	Reason: The claimant failed to provid as a general unsecured claim in the an	nount of \$40,0	000.00.						
65	HERNANDEZ VELAZQUEZ, RAMON URB LA PATAGONIA	88222	Commonwealth of Puerto Rico	503(b)(9)	,	Commonwealth of Puerto Rico	Unsecured	\$201,600.00	
	1 CALLE VICTORIA HUMACAO, PR 00791-4046		Commonwealth of Puerto Rico	Secured	\$201,600.00				
			Commonwealth of Puerto Rico	Unsecured	\$201,600.00				
				Subtotal	\$604,800.00				
	Reason: Claimant asserted administra failed to provide prima facie evidence unsecured claim in the amount of \$20	to support a							
66	IVAN PEREZ, FELIX RR-6 BOX 66 CAMINO LOURDES	23150	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00	Commonwealth of Puerto Rico	Unsecured	\$180,000.00	
	SAN JUAN, PR 00926		Commonwealth of Puerto Rico	Secured	\$180,000.00				
			Commonwealth of Puerto Rico	Unsecured	\$180,000.00				
				Subtotal	\$540,000.00				
	Reason: Claimant asserted administra failed to provide prima facie evidence unsecured claim in the amount of \$18	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as su laim amount of \$180,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has beer	inistrative priority. n reclassified in wh	The claimant also ole as a general	

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Exhibit A - Claims to Be Reclassified

ASSERTED

			A	SERTED		CORRECTED		
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
67	JESUS BON, BASILIO PO BOX 193965	112846	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00	Commonwealth of Puerto Rico	Unsecured	\$100,000.00
	SAN JUAN, PR 00919-3965		Commonwealth of Puerto Rico	Secured	\$100,000.00			
			Commonwealth of Puerto Rico	Unsecured	\$100,000.00			
				Subtotal	\$300,000.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$100	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not to asserted a total cla	for goods sold and as sua aim amount of \$100,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also le as a general
68	JOHNSON ROSARIO, EVELYN VILLA CADIZ	27751	Commonwealth of Puerto Rico	503(b)(9)	\$133,416.00*	Commonwealth of Puerto Rico	Unsecured	\$133,416.00*
	424 CALLE OLOT SAN JUAN, PR 00923		Commonwealth of Puerto Rico	Secured	\$133,416.00*			
	,		Commonwealth of Puerto Rico	Unsecured	\$133,416.00*			
				Subtotal	\$400,248.00*			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$133	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not to asserted a total cla	for goods sold and as sua aim amount of \$133,416	ch claimant is not entitled to admi 6.00. Accordingly, claim has been	nistrative priority.	The claimant also ble as a general
69	JOHSON ROSARIO, EVELYN J 424 CALLE OLOT VILLA CADIZ	28524^	Commonwealth of Puerto Rico	503(b)(9)	\$42,192.96	Commonwealth of Puerto Rico	Unsecured	\$42,192.96
	SAN JUAN, PR 00923		Commonwealth of Puerto Rico	Secured	\$42,192.96			
			Commonwealth of Puerto Rico	Unsecured	\$42,192.96			
				Subtotal	\$126,578.88			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$42,	to support a s						
	^ Claim #28524 also contained on Exh	ibit A to the	337th Omnibus Claims Objection f	or Misclassified C	laims			
70	LANTIGUA GARCIA, VIVIANA DR. QUEVEDO BAEZ	85611^	Commonwealth of Puerto Rico	503(b)(9)	\$112,200.00	Commonwealth of Puerto Rico	Unsecured	\$112,200.00
	BT 21 5TA SECCION LEVITTOWN TOA BAJA, PR 00949		Commonwealth of Puerto Rico	Secured	\$112,200.00			
			Commonwealth of Puerto Rico	Unsecured	\$112,200.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$112,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$112,200.00.

Subtotal

\$336,600.00

CORRECTED

[^] Claim #85611 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

		AS	SSERTED		CO	RRECTED	
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
71 LIMERY DONES, ABRAHAM C/LEILA U-20	25267^	Commonwealth of Puerto Rico	503(b)(9)	\$40,773.24*	Commonwealth of Puerto Rico	Unsecured	\$40,773.24*
URB. LEVITOWN TOA BAJA, PR 00949		Commonwealth of Puerto Rico	Secured	\$40,773.24*			
101121211,111,000,10		Commonwealth of Puerto Rico	Unsecured	\$40,773.24*			
			Subtotal	\$122,319.72*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$40,773.24. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$40,773.24.

^ Claim #25267 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims Claim #25267 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

72 LIMERY DONES, ABRAHAM	28721^	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00*	Commonwealth of Puerto Rico	Unsecured	\$158,400.00*
URB LEVITTOWN U20 CALLE LEILA TOA BAJA. PR 00949		Commonwealth of Puerto Rico	Secured	\$158,400.00*			
			Subtotal	\$316,800.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.

^ Claim #28721 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

73 LLADO-ESCUDERO, SARAH E. P.O. BOX 8632	80847	Commonwealth of Puerto Rico	503(b)(9)	\$86,400.00*	Commonwealth of Puerto Rico	Unsecured	\$86,400.00*
CAGUAS, PR 00726		Commonwealth of Puerto Rico	Secured	\$86,400.00*			
			Subtotal	\$172,800.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$86,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$86,400.00.

74 LOBETO SANFELIZ, INES PO BOX 2055	2889^	Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45	Commonwealth of Puerto Rico	Unsecured	\$20,923.45
ISABELA, PR 00662		Commonwealth of Puerto Rico	Secured	\$20,923.45			
		Commonwealth of Puerto Rico	Unsecured	\$20,923.45			
			Subtotal	\$62,770.35			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,923.45. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20,923.45.

[^] Claim #2889 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

			A	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
75	LOBETO SANFELIZ, INES PO BOX 2055	47464^	Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45	Commonwealth of Puerto Rico	Unsecured	\$20,923.45
	ISABELA, PR 00662		Commonwealth of Puerto Rico	Secured	\$20,923.45			
				Subtotal	\$41,846.90			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$20,	to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as sudaim amount of \$20,923.	ch claimant is not entitled to admi 45. Accordingly, claim has been r	inistrative priority. reclassified in whol	The claimant also e as a general
	^ Claim #47464 also contained on Exh	nibit A to the	337th Omnibus Claims Objection f	for Misclassified C	Claims			
76	LOPEZ GONZALEZ, SYLVIA D. BES. CAMPANILLA CALLE RAMON	28114	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
	BEFANCES CASA 625 TOA BAJA, PR 00949		Commonwealth of Puerto Rico	Secured	\$79,200.00			
	10A BAJA, 1 K 00949		Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
				Subtotal	\$237,600.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$79,	to support a ,200.00.	secured claim. In addition, claiman		laim amount of \$79,200.	00. Accordingly, claim has been i	reclassified in whol	
77	LOPEZ RODRIGUEZ, SANDRA I HC2 BOX 14684	87087	Commonwealth of Puerto Rico	503(b)(9)	\$149,400.00	Commonwealth of Puerto Rico	Unsecured	\$149,400.00
	CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$149,400.00			
			Commonwealth of Puerto Rico	Unsecured	\$149,400.00			
				Subtotal	\$448,200.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$149	to support a						
78	LOZADA FERNANDEZ, EVELYN BO. SANTA ROSA I	87873^	Commonwealth of Puerto Rico	503(b)(9)	\$144,000.00	Commonwealth of Puerto Rico	Unsecured	\$144,000.00
	HC 06 BOX 6894 GUAYNABO, PR 00971-9571		Commonwealth of Puerto Rico	Secured	\$144,000.00			
	55.111.11 5 0,11.00/11/5/11		Commonwealth of Puerto Rico	Unsecured	\$144,000.00			
				Subtotal	\$432,000.00			
						i		

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$144,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$144,000.00.

[^] Claim #87873 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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			LAIIIOII A	- Claims to Do	Reclassifica			
			A	SSERTED		CC	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
79	LUYANDO ASTACIO, ANGEL JAVIER PO BOX 89	45872	Commonwealth of Puerto Rico	503(b)(9)	\$40,000.00	Commonwealth of Puerto Rico	Unsecured	\$40,000.00
	HUMACAO, PR 00792		Commonwealth of Puerto Rico	Secured	\$40,000.00			
				Subtotal	\$80,000.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence tunsecured claim in the amount of \$40,6	o support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t t asserted a total cl	for goods sold and as suaim amount of \$40,000.	ch claimant is not entitled to admi 00. Accordingly, claim has been i	nistrative priority. reclassified in whol	The claimant also e as a general
80	MARIN ENCARNACION, GRACE H. (DERECHO PROPIO)	31113	Commonwealth of Puerto Rico	503(b)(9)	\$110,600.00*	Commonwealth of Puerto Rico	Unsecured	\$110,600.00*
	PO BOX 7164 SAN JUAN, PR 00916		Commonwealth of Puerto Rico	Secured	\$110,600.00*			
	5/11 () () () () () () () () () (Commonwealth of Puerto Rico	Unsecured	\$110,600.00*			
				Subtotal	\$331,800.00*			
81	failed to provide prima facie evidence tunsecured claim in the amount of \$110 MARRERO OCASIO, EVELYN I PO BOX 826		Secured claim. In addition, claiman Commonwealth of Puerto Rico	t asserted a total classification to the same transfer of the same trans		Commonwealth of Puerto Rico	ureclassified in wh	\$223,200.00
	TRUJILLO ALTO, PR 00977		Commonwealth of Puerto Rico	Secured	\$223,200.00			
			Commonwealth of Puerto Rico	Unsecured	\$223,200.00			
				Subtotal	\$669,600.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence tunsecured claim in the amount of \$223	o support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t t asserted a total cl	for goods sold and as suaim amount of \$223,200	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also ble as a general
82	MARTINEZ CAMACHO, GERALDO HC 02 BOX 48607	37932	Commonwealth of Puerto Rico	503(b)(9)	\$64,000.00	Commonwealth of Puerto Rico	Unsecured	\$64,000.00
	VEGA BAJA, PR 00693		Commonwealth of Puerto Rico	Secured	\$64,000.00			
			Commonwealth of Puerto Rico	Unsecured	\$64,000.00			
				Subtotal	\$192,000.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence tunsecured claim in the amount of \$64,0	o support a						

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Exhibit A - Claims to Be Reclassified

ASSERTED

			A	SSEKTED		CO	KKECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
83	MARTINEZ JOFFRE, ALICIA M COND. LOS CANTIZALES	27305	Commonwealth of Puerto Rico	503(b)(9)	\$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
	EDIF.II APT.4-H SAN JUAN, PR 00926		Commonwealth of Puerto Rico	Secured	\$115,200.00			
	,		Commonwealth of Puerto Rico	Unsecured	\$115,200.00			
				Subtotal	\$345,600.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$11:	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as su laim amount of \$115,200	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also ble as a general
84	MARTINEZ MENDOZA, ERIDANA PO BOX 7413	85369	Commonwealth of Puerto Rico	503(b)(9)	\$14,400.00	Commonwealth of Puerto Rico	Unsecured	\$14,400.00
	SAN JUAN, PR 00916-7413		Commonwealth of Puerto Rico	Secured	\$14,400.00			
			Commonwealth of Puerto Rico	Unsecured	\$14,400.00			
				Subtotal	\$43,200.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$14,	to support a s						
85	MARTINEZ TORO, ANGEL LCDO. JESUS M. JIMENEZ	83067	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.003
	APARTADO 3025 GUAYAMA, PR 00785		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
				Subtotal	\$360,000.00*			
	Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$180.	to support a s						
86	MEDINA NAVEDO, EDWIN URB.FRONTERA C/JULIO ALVARADO	17682^	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
	#139 BAYAMON, PR 00619	S	Commonwealth of Puerto Rico	Secured	\$151,200.00*			
	BATTAMON, TR 00017			Subtotal	\$302,400.00*			
	Reason: Claimant asserted administrate failed to provide prima facie evidence	to support a s						

unsecured claim in the amount of \$151,200.00. ^ Claim #17682 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims **CORRECTED**

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Exhibit A Page 24 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

			AS	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
87	MEDINA RAMOS, DAMARIS 24980 CARRETERA 437	120929	Commonwealth of Puerto Rico	503(b)(9)	\$75,600.00*	Commonwealth of Puerto Rico	Unsecured	\$75,600.00*
	QUEBRADILLAS, PR 00678		Commonwealth of Puerto Rico	Secured	\$75,600.00*			
				Subtotal	\$151,200.00*			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$75,	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not it asserted a total cl	for goods sold and as suaim amount of \$75,600.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority. reclassified in whol	The claimant also e as a general
88	MEDINA REMIREZ, DORIS MABEL CALLE DR ESTEBAN DE ROSA	36012	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
	BW 6 5 SECCION LEVITTOWN		Commonwealth of Puerto Rico	Secured	\$64,800.00			
	TOA BAJA, PR 00949		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
				Subtotal	\$194,400.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$64,	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t t asserted a total cl	for goods sold and as suaim amount of \$64,800.	ch claimant is not entitled to admi 00. Accordingly, claim has been to	nistrative priority. reclassified in whol	The claimant also e as a general
89	MELENDEZ ALVARADO, BETTY BUZON 206 URB. SIERRA REAL	124594^	Commonwealth of Puerto Rico	503(b)(9)	\$127,800.00	Commonwealth of Puerto Rico	Unsecured	\$127,800.00
	CAYEY, PR 00736-9004		Commonwealth of Puerto Rico	Secured	\$127,800.00			
			Commonwealth of Puerto Rico	Unsecured	\$127,800.00			
				Subtotal	\$383,400.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$127	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not it asserted a total cl	for goods sold and as suaim amount of \$127,800	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also ble as a general
	^ Claim #124594 also contained on Ex	hibit A to the	e 351st Omnibus Claims Objection	for Partially Dupli	cative Claims			
90	MELENDEZ, SANTIAGO NUNEZ RR-37 BOX 5140 CALLE ROMANY	31418^	Commonwealth of Puerto Rico	503(b)(9)	\$163,800.00*	Commonwealth of Puerto Rico	Unsecured	\$163,800.00*
	SAN JUAN, PR 00926		Commonwealth of Puerto Rico	Secured	\$163,800.00*			
			Commonwealth of Puerto Rico	Unsecured	\$163,800.00*			
				Subtotal	\$491,400.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$163,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$163.800.00.

[^] Claim #31418 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Exhibit A Page 25 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED

			ASSERTED		CORRECTED			
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
91	MIRANDA QUINONES, MYRNA L PO BOX 1746	25688	Commonwealth of Puerto Rico	503(b)(9)	\$201,600.00	Commonwealth of Puerto Rico	Unsecured	\$201,600.00
	TOA BAJA, PR 00951-1746		Commonwealth of Puerto Rico	Secured	\$201,600.00			
			Commonwealth of Puerto Rico	Unsecured	\$201,600.00			
				Subtotal	\$604,800.00			
	Reason: Claimant asserted administration failed to provide prima facie evidence unsecured claim in the amount of \$20	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total cl	for goods sold and as sucaim amount of \$201,600	ch claimant is not entitled to admi 0.00. Accordingly, claim has beer	nistrative priority. reclassified in wh	The claimant also tole as a general
92	MOJICA BULTRON, SONIA M P O BOX 3026	44400	Commonwealth of Puerto Rico	503(b)(9)	\$92,690.00	Commonwealth of Puerto Rico	Unsecured	\$92,690.00
	BAYAMON, PR 00960		Commonwealth of Puerto Rico	Secured	\$92,690.00			
			Commonwealth of Puerto Rico	Unsecured	\$92,690.00			
				Subtotal	\$278,070.00			
	Reason: Claimant asserted administration failed to provide prima facie evidence unsecured claim in the amount of \$92	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total cl	for goods sold and as suaim amount of \$92,690.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority. eclassified in whol	The claimant also le as a general
93	MOJICA BULTRON, SONIA M. PO BOX 3026	27930^	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00	Commonwealth of Puerto Rico	Unsecured	\$165,600.00
	BAYAMON, PR 00960		Commonwealth of Puerto Rico	Secured	\$165,600.00			
			Commonwealth of Puerto Rico	Unsecured	\$165,600.00			
				Subtotal	\$496,800.00			
	Reason: Claimant asserted administration failed to provide prima facie evidence unsecured claim in the amount of \$16	to support a s						
	^ Claim #27930 also contained on Ext	hibit A to the	351st Omnibus Claims Objection f	or Partially Duplic	cative Claims			
94	MOLINA FERRER, MARIA C CALLE 115 BP-10 JARD DE COUNTRY	43315^	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
	CLUB CAROLINA, PR 00983	•	Commonwealth of Puerto Rico	Secured	\$122,400.00			
	CAROLINA, I R 00703		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
				Subtotal	\$367,200.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.

CORRECTED

[^] Claim #43315 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

DEBTOR Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman Commonwealth of Puerto Rico			DEBTOR Commonwealth of Puerto Rico ch claimant is not entitled to admi		AMOUNT \$57,600.00
Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	STATUS 503(b)(9) Secured Unsecured Subtotal of of claim is not for	\$57,600.00 \$57,600.00 \$57,600.00 \$172,800.00 or goods sold and as su	Commonwealth of Puerto Rico	STATUS Unsecured nistrative priority.	
Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	Secured Unsecured Subtotal of of claim is not for	\$57,600.00 \$57,600.00 \$172,800.00 or goods sold and as su	ch claimant is not entitled to admi	nistrative priority.	\$57,600.00
Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	Unsecured Subtotal of of claim is not fo	\$57,600.00 \$172,800.00 or goods sold and as su			
under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	Subtotal pof of claim is not for	\$172,800.00 or goods sold and as su			
secured claim. In addition, claiman	of of claim is not for	or goods sold and as su			
secured claim. In addition, claiman					
Commonwealth of Puerto Rico				eclassified in whole	
	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
Commonwealth of Puerto Rico	Secured	\$108,000.00			
Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
	Subtotal	\$324,000.00			
under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not fo t asserted a total cla	or goods sold and as suiting amount of \$108,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also le as a general
Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00*	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
Commonwealth of Puerto Rico	Secured	\$122,400.00*			
	Subtotal	\$244,800.00*			
under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not fo t asserted a total cla	or goods sold and as su im amount of \$122,400	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also le as a general
Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
Commonwealth of Puerto Rico	Secured	\$129,600.00			
Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
	Subtotal	\$388,800.00			
1	Commonwealth of Puerto Rico In addition, claimant Commonwealth of Puerto Rico Commonwealth of Puerto Rico Inder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant Commonwealth of Puerto Rico Commonwealth of Puerto Rico	Subtotal Inder 11 U.S.C. § 503(b)(9), but proof of claim is not for secured claim. In addition, claimant asserted a total claim. Commonwealth of Puerto Rico Secured Subtotal Inder 11 U.S.C. § 503(b)(9), but proof of claim is not for secured claim. In addition, claimant asserted a total claim. Commonwealth of Puerto Rico Secured Commonwealth of Puerto Rico Unsecured Subtotal Inder 11 U.S.C. § 503(b)(9), but proof of claim is not for	Subtotal \$324,000.00 Inder 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as su secured claim. In addition, claimant asserted a total claim amount of \$108,000 Commonwealth of Puerto Rico 503(b)(9) \$122,400.00* Commonwealth of Puerto Rico Secured \$122,400.00* Subtotal \$244,800.00* Inder 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as su secured claim. In addition, claimant asserted a total claim amount of \$122,400 Commonwealth of Puerto Rico 503(b)(9) \$129,600.00 Commonwealth of Puerto Rico Secured \$129,600.00 Commonwealth of Puerto Rico Unsecured \$129,600.00 Subtotal \$388,800.00 Inder 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as su	Subtotal \$324,000.00 under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to admissecured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been Commonwealth of Puerto Rico \$03(b)(9) \$122,400.00* Commonwealth of Puerto Rico Secured \$122,400.00* Subtotal \$244,800.00* Under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to admissecured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been Commonwealth of Puerto Rico \$03(b)(9) \$129,600.00 Commonwealth of Puerto Rico Secured \$129,600.00 Commonwealth of Puerto Rico Secured \$129,600.00 Subtotal \$388,800.00	Subtotal \$324,000.00 Inder 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in who is secured claim. In addition, claimant asserted a total claim amount of \$122,400.00* Commonwealth of Puerto Rico Secured \$122,400.00* Subtotal \$244,800.00* Inder 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in who is commonwealth of Puerto Rico Solds) Commonwealth of Puerto Rico Solds)(9) \$129,600.00 Commonwealth of Puerto Rico Unsecured \$129,600.00 Commonwealth of Puerto Rico Unsecured \$129,600.00 Subtotal \$388,800.00 Inder 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The secured substitute of claim is not for goods sold and as such claimant is not entitled to administrative priority. The secured substitute of claim is not for goods sold and as such claimant is not entitled to administrative priority. The secured substitute of claim is not entitled to administrative priority. The secured substitute of claim is not entitled to administrative priority. The secured substitute of claim is not entitled to administrative priority. The secured substitute of claim is not entitled to administrative priority. The secured substitute of claim is not entitled to administrative priority. The secured substitute of claim is not entitled to administrative priority. The secured substitute of claim is not entitled to administrative priority. The secured substitute of claim is not entitled to administrative priority. The secured substitute of claim is not entitled to administrative priority. The secured substitute of claim is not entitled to ad

unsecured claim in the amount of \$129,600.00.

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Exhibit A - Claims to Be Reclassified

			AS	SSERTED		CC	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
99	MUSSENDEN MIRANDA, IVELISSE URB PARQUE FLAMINGO	28731	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	Unsecured	\$72,000.00
	94 CALLE PARTENON BAYAMON, PR 00959		Commonwealth of Puerto Rico	Secured	\$72,000.00			
	2.1.1.1.1.1.1, 11. 00,00		Commonwealth of Puerto Rico	Unsecured	\$72,000.00			
				Subtotal	\$216,000.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$72,	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t t asserted a total cla	for goods sold and as suaim amount of \$72,000.	ch claimant is not entitled to admi 00. Accordingly, claim has been i	inistrative priority. reclassified in whol	The claimant also e as a general
100	NANGO LASSALLE, EPIFANIO 3000 MARGINAL BALDORIOTY APT	120735^	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
	11-K COND INTERSUITES CAROLINA, PR 00979		Commonwealth of Puerto Rico	Secured	\$122,400.00			
			Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
				Subtotal	\$367,200.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$122 ^ Claim #120735 also contained on Ex	to support a s 2,400.00.	secured claim. In addition, claimant	t asserted a total cla	aim amount of \$122,400	och claimant is not entitled to admit 0.00. Accordingly, claim has been	inistrative priority. n reclassified in wh	The claimant also ole as a general
101	NAVARRO CANCEL, IVELISSE URB LAS LOMAS	28171	Commonwealth of Puerto Rico	503(b)(9)	\$204,600.00	Commonwealth of Puerto Rico	Unsecured	\$204,600.00
	SO1686 CALLE 34 SAN JUAN, PR 00921		Commonwealth of Puerto Rico	Secured	\$204,600.00			
	SAIN JUAIN, FR 00921		Commonwealth of Puerto Rico	Unsecured	\$204,600.00			
				Subtotal	\$613,800.00			
	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$204	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t t asserted a total cla	for goods sold and as suaim amount of \$204,600	ch claimant is not entitled to admit 0.00. Accordingly, claim has been	inistrative priority.	The claimant also ole as a general
102	NAVARRO ROSARIO, ELIS N. COND VILLAS DEL GIGANTE	31601	Commonwealth of Puerto Rico	503(b)(9)	\$171,000.00	Commonwealth of Puerto Rico	Unsecured	\$171,000.00
	500 CALLE PASEO REAL APT520		Commonwealth of Puerto Rico	Secured	\$171,000.00			
	CAROLINA, PR 00987		Commonwealth of Puerto Rico	Unsecured	\$171,000.00			
				Subtotal	\$513,000.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$171,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$171,000.00.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

		Zamen 11	Ciumb to B	c receiassifica			
		AS	SSERTED		CO	RRECTED	
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
103 NAZARIO TORRES, HELGA PO BOX 815	66344	Commonwealth of Puerto Rico	503(b)(9)	\$136,800.00	Commonwealth of Puerto Rico	Unsecured	\$136,800.00
CIDRA, PR 00739-0815		Commonwealth of Puerto Rico	Secured	\$136,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$136,800.00			
			Subtotal	\$410,400.00			
Reason: Claimant asserted admini failed to provide prima facie evide unsecured claim in the amount of	ence to support a s	nder 11 U.S.C. § 503(b)(9), but procedured claim. In addition, claimant	of of claim is not t asserted a total c	for goods sold and as suclaim amount of \$136,800	ch claimant is not entitled to admi 0.00. Accordingly, claim has beer	nistrative priority. reclassified in who	The claimant also ole as a general
104 NEGRON LOPEZ, MILAGROS 84 CALLE POPULAR	80812	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*
SAN JUAN, PR 00917		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
			Subtotal	\$360,000.00*			
Reason: Claimant asserted admini failed to provide prima facie evide unsecured claim in the amount of	ence to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total c	for goods sold and as sullaim amount of \$180,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also le as a general
105 NEGRON MILLAN, YVONNE SANTA MARIA MAYOR	27083^	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
A 10 CALLE 19 HUMACAO, PR 00791		Commonwealth of Puerto Rico	Secured	\$129,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
			Subtotal	\$388,800.00			
Reason: Claimant asserted admini failed to provide prima facie evide unsecured claim in the amount of	ence to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total c	for goods sold and as suclaim amount of \$129,600	ch claimant is not entitled to admi 0.00. Accordingly, claim has beer	nistrative priority.	The claimant also ole as a general
^ Claim #27083 also contained on Claim #27083 also contained on E							
106 NIEVES RIVERA, ANGEL URB. DORADO DEL MAR	66309	Commonwealth of Puerto Rico	503(b)(9)	\$216,000.00*	Commonwealth of Puerto Rico	Unsecured	\$216,000.00*
H 04 CALLE PELICANO DORADO, PR 00646		Commonwealth of Puerto Rico	Secured	\$216,000.00*			
•			Subtotal	\$432,000.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$216,000.00. Accordingly, claim has been reclassified in whole as a general

unsecured claim in the amount of \$216,000.00.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Exhibit A Page 29 of 46 Three Hundred and Forty-Seventh Omnibus Objection Exhibit A - Claims to Be Reclassified

			AS	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
107	OLIVERO FILOMENO, JOSIAN URB PARQUE ECUESTRE	26262	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
	L 23 CALLE THE KID CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$100,800.00			
	CAROLINA, FR 00907		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
				Subtotal	\$302,400.00			
	Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$100.	to support a s						
108	ORTA ROMERO, MARITZA I 213 CALLE TAPIA	23067	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
	SAN JUAN, PR 00911		Commonwealth of Puerto Rico	Secured	\$129,600.00			
			Commonwealth of Puerto Rico	Unsecured	\$129,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$129,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$129,600.00.

\$388,800.00

Subtotal

109 ORTIZ MORALES, YOLANDA URB, LA COSTA GARDENS HOMES	106248	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00*	Commonwealth of Puerto Rico	Unsecured	\$100,800.00*
188 CALLE ORQUIDEA FAJARDO, PR 00738		Commonwealth of Puerto Rico	Secured	\$100,500.00*			
17371120,1100730		Commonwealth of Puerto Rico	Unsecured	\$100,500.00*			
			Subtotal	\$301,800.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.

	unsecured claim in the announce of \$10.	0,000.00.						
110	ORTIZ RIVERA, JULIO ANGEL 371/2 PARK ST APT B	171582	Commonwealth of Puerto Rico	503(b)(9)	\$4,984.00	Commonwealth of Puerto Rico	Unsecured	\$4,984.00
	VERNON, CT 06066		Commonwealth of Puerto Rico	Secured	\$4,984.00			
			Commonwealth of Puerto Rico	Unsecured	\$4,984.00			
				Subtotal	\$14,952.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$4,984.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$4,984.00.

Case:17-03283-LTS Doc#:17109-1 Filed:06/18/21 Entered:06/18/21 19:14:51 Desc: Exhibit A Page 30 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

			Emmon 11	Claims to B	e rectassifica			
			AS	SSERTED		CO	RRECTED	
NAME		CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
	ORIGUEZ, GLORIA I.	48014	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
2-2 CALLE			Commonwealth of Puerto Rico	Secured	\$100,800.00			
			Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
				Subtotal	\$302,400.00			
failed to pro	vide prima facie evidence	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total c	for goods sold and as su laim amount of \$100,800	ch claimant is not entitled to admit 0.00. Accordingly, claim has been	inistrative priority. reclassified in who	The claimant also ble as a general
		29483	Commonwealth of Puerto Rico	503(b)(9)	\$216,000.00	Commonwealth of Puerto Rico	Unsecured	\$216,000.00
	ailed to provide prima facie evidence to insecured claim in the amount of \$100 ORTIZ SANCHEZ, FABIAN		Commonwealth of Puerto Rico	Secured	\$216,000.00			
	,		Commonwealth of Puerto Rico	Unsecured	\$216,000.00			
				Subtotal	\$648,000.00			
failed to pro	ovide prima facie evidence	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	t asserted a total c	for goods sold and as su claim amount of \$216,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. reclassified in who	The claimant also ble as a general
	RTINEZ, IRIS REBECCA E SENDA DE LA ROSADA	34262	Commonwealth of Puerto Rico	503(b)(9)	\$36,000.00	Commonwealth of Puerto Rico	Unsecured	\$36,000.00
URB. QUIN BAYAMON	TAS DEL RIO . PR 00961		Commonwealth of Puerto Rico	Secured	\$36,000.00			
	,		Commonwealth of Puerto Rico	Unsecured	\$36,000.00			
				Subtotal	\$108,000.00			
failed to pro	imant asserted administrational prima facie evidence laim in the amount of \$36,0	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total c	for goods sold and as sulaim amount of \$36,000.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	inistrative priority. reclassified in whol	The claimant also e as a general
	CLEMENTE, CARMEN ALLE 310 FORTUNATO	82981	Commonwealth of Puerto Rico	503(b)(9)	\$43,200.00	Commonwealth of Puerto Rico	Unsecured	\$43,200.00
VIZCARRO CAROLINA	NDO		Commonwealth of Puerto Rico	Secured	\$43,200.00			
CAROLINA	, 1100/03		Commonwealth of Puerto Rico	Unsecured	\$43,200.00			
				Subtotal	\$129,600.00			
						I		

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$43,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$43,200.00.

Exhibit A Page 31 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		AS	SSERTED		CO	RRECTED	
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
115 PEREZ PENALOZA, ZHADYA P RR 2 BOX 252	45764^	Commonwealth of Puerto Rico	503(b)(9)	\$20,059.92	Commonwealth of Puerto Rico	Unsecured	\$20,059.92
CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$20,059.92			
		Commonwealth of Puerto Rico	Unsecured	\$20,059.92			
			Subtotal	\$60,179.76			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,059.92. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20.059.92.

^ Claim #45764 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims Claim #45764 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

116 PEREZ PENALOZA, ZHADYA P RR 2 BOX 252	25578^	Commonwealth of Puerto Rico	503(b)(9)	\$50,400.00*	Commonwealth of Puerto Rico	Unsecured	\$50,400.00*
CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$50,400.00*			
		Commonwealth of Puerto Rico	Unsecured	\$50,400.00*			
			Subtotal	\$151,200.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$50,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$50,400.00.

^ Claim #25578 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

117 PEREZ TORRES, ANGEL PASEO CLARO 3226	25432	Commonwealth of Puerto Rico	503(b)(9)	\$50,400.00	Commonwealth of Puerto Rico	Unsecured	\$50,400.00
3RA. SECCIN LEVITTOWN TOA BAJA, PR 00949		Commonwealth of Puerto Rico	Secured	\$50,400.00			
1011 11 11 11 11 11 11 11 11 11 11 11 11		Commonwealth of Puerto Rico	Unsecured	\$50,400.00			
			Subtotal	\$151,200.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$50,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$50,400.00.

118 PEREZ TORRES, JENNIFER E URB LAS GOVIOTAS	19846	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
E 23 CALLE REAL TOA BAJA. PR 00949		Commonwealth of Puerto Rico	Secured	\$79,200.00			
TON BIBIT, I K 00045		Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
			Subtotal	\$237,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Case:17-03283-LTS Doc#:17109-1 Filed:06/18/21 Entered:06/18/21 19:14:51 Desc: Exhibit A Page 32 of 46 Three Hundred and Forty-Seventh Omnibus Objection Exhibit A - Claims to Be Reclassified

			A	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
119	PIZARRO CASTRO, MARIBEL URB ROSA MARIA	29982^	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
	E 23 CALLE 4 CAROLINA, PR 00985		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
				Subtotal	\$302,400.00*			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$15	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as suclaim amount of \$151,200	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also ble as a general
	^ Claim #29982 also contained on Exh	nibit A to the	351st Omnibus Claims Objection f	or Partially Dupli	cative Claims			
120	QUINONES PEREZ, CARMEN C/ LINCE #780 DOS PINOS	87658	Commonwealth of Puerto Rico	503(b)(9)	\$90,600.00	Commonwealth of Puerto Rico	Unsecured	\$90,600.00
	SAN JUAN, PR 00923		Commonwealth of Puerto Rico	Secured	\$90,600.00			
			Commonwealth of Puerto Rico	Unsecured	\$90,600.00			
				Subtotal	\$271,800.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$90,	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as suclaim amount of \$90,600.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority. reclassified in whole	The claimant also e as a general
121	RAMOS CARRILLO, JAVIER A CALLE JERUZALEM 438	14972	Commonwealth of Puerto Rico	503(b)(9)	\$43,200.00*	Commonwealth of Puerto Rico	Unsecured	\$43,200.00*
	SABANA LLANA RIO PIEDRAS		Commonwealth of Puerto Rico	Secured	\$43,200.00*			
	SAN JUAN, PR 00924			Subtotal	\$86,400.00*			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$43,	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	t asserted a total c	for goods sold and as suclaim amount of \$43,200.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority. reclassified in who	e as a general
122	REY GONZALEZ, MARIA DEL R. 7000 CARR. 844 APT. 173	124193	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00*	Commonwealth of Puerto Rico	Unsecured	\$21,600.00*
	SAN JUAN, PR 00926		Commonwealth of Puerto Rico	Secured	\$21,600.00*			
				Subtotal	\$43,200.00*			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$21,	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as suclaim amount of \$21,600.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority. reclassified in who	The claimant also e as a general
123	REYES CAPPOBIANCO, ANA ESTHELURB. PARQUE ECUESTRIE CALLE	R 81666^	Commonwealth of Puerto Rico	503(b)(9)	\$35,894.04	Commonwealth of Puerto Rico	Unsecured	\$35,894.04
	EL TITAN H-7 CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$35,894.04			
			Commonwealth of Puerto Rico	Unsecured	\$35,894.04			
				Subtotal	\$107,682.12			

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Case:17-03283-LTS Doc#:17109-1 Filed:06/18/21 Entered:06/18/21 19:14:51 Desc: Exhibit A Page 33 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		AS	SSERTED		CC	RRECTED	
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
Reason: Claimant asserted admin failed to provide prima facie evid unsecured claim in the amount of	ence to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not f t asserted a total cla	or goods sold and as su aim amount of \$35,894.	ch claimant is not entitled to adm .04. Accordingly, claim has been	inistrative priority. Treclassified in whole	The claimant also e as a general
^ Claim #81666 also contained or	n Exhibit A to the	337th Omnibus Claims Objection f	or Misclassified Cl	aims			
24 REYES CAPPOBIANCO, ANA ES' URB. PARQUE ECUUSTRA CALI	THER 51051	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.0
TITAN H-7 CAROLINA, PR 00987	E EL	Commonwealth of Puerto Rico	Secured	\$158,400.00			
CAROLINA, I R 00767		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
			Subtotal	\$475,200.00			
	ence to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant					
25 REYES GONZALEZ, RAMON ELI HC-12 BOX 111	AS 34384	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$72,000.00
HUMACAO, PR 00791		Commonwealth of Puerto Rico	Secured	\$72,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$72,000.00*			
		Commonwealth of Puerto Rico	Unsecured Subtotal	\$72,000.00* \$144,000.00*			
	ence to support a	Commonwealth of Puerto Rico under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	Subtotal pof of claim is not f	\$144,000.00* for goods sold and as su			
failed to provide prima facie evid unsecured claim in the amount of 26 REYES ROSARIO, MARIA M	ence to support a \$72,000.00.	under 11 U.S.C. § 503(b)(9), but pro	Subtotal pof of claim is not f	\$144,000.00* for goods sold and as su tim amount of \$72,000.			e as a general
failed to provide prima facie evid unsecured claim in the amount of 26 REYES ROSARIO, MARIA M BO. BUEN CONSEJO CALLE VAI 1226	ence to support a \$72,000.00.	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	Subtotal oof of claim is not f t asserted a total cla	\$144,000.00* for goods sold and as su tim amount of \$72,000.	.00. Accordingly, claim has been i	reclassified in whole	e as a general
failed to provide prima facie evid unsecured claim in the amount of 26 REYES ROSARIO, MARIA M BO. BUEN CONSEJO CALLE VAI	ence to support a \$72,000.00.	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	Subtotal pof of claim is not f t asserted a total cla 503(b)(9)	\$144,000.00* for goods sold and as su nim amount of \$72,000. \$223,200.00	.00. Accordingly, claim has been i	reclassified in whole	
failed to provide prima facie evid unsecured claim in the amount of 26 REYES ROSARIO, MARIA M BO. BUEN CONSEJO CALLE VAI 1226 SAN JUAN, PR 00926 Reason: Claimant asserted admin	askence to support a \$72,000.00. 38605 LEJO istrative priority usence to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	Subtotal of of claim is not f t asserted a total cla 503(b)(9) Secured Subtotal of of claim is not f	\$144,000.00* for goods sold and as su thin amount of \$72,000. \$223,200.00 \$223,200.00 \$446,400.00 for goods sold and as su	Commonwealth of Puerto Rico	Unsecured inistrative priority.	\$223,200.00
failed to provide prima facie evid unsecured claim in the amount of 26 REYES ROSARIO, MARIA M BO. BUEN CONSEJO CALLE VAI 1226 SAN JUAN, PR 00926 Reason: Claimant asserted admin failed to provide prima facie evid unsecured claim in the amount of 27 RIOS JIMENEZ, IVAN	askence to support a \$72,000.00. 38605 LEJO istrative priority usence to support a	cander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimants Commonwealth of Puerto Rico Commonwealth of Puerto Rico cander 11 U.S.C. § 503(b)(9), but processors	Subtotal of of claim is not f t asserted a total cla 503(b)(9) Secured Subtotal of of claim is not f	\$144,000.00* for goods sold and as su aim amount of \$72,000. \$223,200.00 \$223,200.00 \$446,400.00 for goods sold and as su aim amount of \$223,200.00	Commonwealth of Puerto Rico	Unsecured inistrative priority.	\$223,200.00 The claimant also ale as a general
failed to provide prima facie evid unsecured claim in the amount of 26 REYES ROSARIO, MARIA M BO. BUEN CONSEJO CALLE VAI 1226 SAN JUAN, PR 00926 Reason: Claimant asserted admin failed to provide prima facie evid unsecured claim in the amount of	ence to support a \$72,000.00. 38605 LEJO istrative priority uence to support a \$223,200.00.	cunder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimants Commonwealth of Puerto Rico Commonwealth of Puerto Rico cunder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimants	Subtotal oof of claim is not f t asserted a total cla 503(b)(9) Secured Subtotal oof of claim is not f t asserted a total cla	\$144,000.00* for goods sold and as su aim amount of \$72,000. \$223,200.00 \$223,200.00 \$446,400.00 for goods sold and as su aim amount of \$223,200.00	Commonwealth of Puerto Rico ch claimant is not entitled to adm 0.00. Accordingly, claim has been	Unsecured inistrative priority. Treclassified in who	\$223,200.00

unsecured claim in the amount of \$158,400.00.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Exhibit A Page 34 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		A	SSERTED		CC	RRECTED	
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
128 RIVERA CENTENO , IVETTE URB ROLLING HILLS	24752^	Commonwealth of Puerto Rico	503(b)(9)	\$106,200.00	Commonwealth of Puerto Rico	Unsecured	\$106,200.00
C91 C BRASIL CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$106,200.00			
, , , , , , , , , , , , , , , , , , , ,		Commonwealth of Puerto Rico	Unsecured	\$106,200.00			
			Subtotal	\$318,600.00			
Reason: Claimant asserted administration failed to provide prima facie evide unsecured claim in the amount of States.	nce to support a s						

^ Claim #24752 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

129 RIVERA COLON, NACHELYN M. PO BOX 550	84114	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	Unsecured	\$21,600.00
CANOVANAS, PR 00729		Commonwealth of Puerto Rico	Secured	\$21,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$21,600.00			
			Subtotal	\$64,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,600.00.

130 RIVERA GONZALEZ, MINELLIE HD-25 CALLE 221	49405	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
URB. COUNTRY CLUB CAROLINA. PR 00982		Commonwealth of Puerto Rico	Secured	\$100,800.00			
CAROLINA, 1 K 00982		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800,00.

		-,						
•	131 RIVERA HERNANDEZ, ZAIDA LOMAS VERDES	31837^	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00
	4417 YAGRUMO BAYAMON, PR 00956		Commonwealth of Puerto Rico	Secured	\$93,600.00			
	Brithmon, 110 00930		Commonwealth of Puerto Rico	Unsecured	\$93,600.00			
				Subtotal	\$280,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.

[^] Claim #31837 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Exhibit A Page 35 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED

			1 1	BERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
132	RIVERA NEGRON, XAVIER A BDA LAS MONJAS	122423	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
	107 C PEPE DIAZ SAN JUAN, PR 00917		Commonwealth of Puerto Rico	Secured	\$64,800.00			
			Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
				Subtotal	\$194,400.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$64,	to support a s	nder 11 U.S.C. § 503(b)(9), but procedured claim. In addition, claimant	of of claim is not asserted a total c	for goods sold and as sulaim amount of \$64,800.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority. eclassified in whole	The claimant also e as a general
133	RIVERA PEREZ, ROSA A. URB. QUINTAS DE CANOVANAS	82998	Commonwealth of Puerto Rico	503(b)(9)	\$104,400.00	Commonwealth of Puerto Rico	Unsecured	\$104,400.00
	C/4 # 441 CANOVANAS, PR 00729		Commonwealth of Puerto Rico	Secured	\$104,400.00			
	0.11.00.11.00.25		Commonwealth of Puerto Rico	Unsecured	\$104,400.00			
				Subtotal	\$313,200.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$104	to support a s	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not asserted a total c	for goods sold and as su- laim amount of \$104,400	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also le as a general
134	RIVERA RIVAS, ARMANDO DAVID F. CASTILLO HERRERA	33403	Commonwealth of Puerto Rico	503(b)(9)	\$44,279.43*	Commonwealth of Puerto Rico	Unsecured	\$44,279.43*
	1506 PASEO FAGOT SUITE #3 PONCE, PR 00716-2302		Commonwealth of Puerto Rico	Unsecured	\$44,279.43*			
	1 01102, 111 00/10 2002			Subtotal	\$88,558.86*			
	Reason: Claimant asserted administrat asserted a total claim amount of \$44,2						nistrative priority.	In addition, claimant
135	RIVERA SANTOS, NILSA M. 313 PLEIADOS DEL YUNQUE	29513^	Commonwealth of Puerto Rico	503(b)(9)	\$144,000.00	Commonwealth of Puerto Rico	Unsecured	\$144,000.00
	RIO GRANDE, PR 00745		Commonwealth of Puerto Rico	Secured	\$144,000.00			
			Commonwealth of Puerto Rico	Unsecured	\$144,000.00			
				Subtotal	\$432,000.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$144,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$144,000.00.

CORRECTED

[^] Claim #29513 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

Exhibit A Page 36 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

			Exmort 11	Claims to D	e rectassifica			
			A	SSERTED		CC	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
	RIVERA VILLEGAS, KARLA M. URB. LOS DOMINICOS	35509	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
	CALLE SAN MATEO A-8 BAYAMON, PR 00957		Commonwealth of Puerto Rico	Secured	\$64,800.00			
			Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
				Subtotal	\$194,400.00			
1	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$64,	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as su laim amount of \$64,800.	ch claimant is not entitled to admit 00. Accordingly, claim has been in	inistrative priority. reclassified in whol	The claimant also e as a general
	RODRIGUEZ ALVARADO, HILDA I. #500 GUAYANILLA COND.	34843	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00
	TOWNHOUSE APT 806 SAN JUAN, PR 00923		Commonwealth of Puerto Rico	Secured	\$93,600.00			
	5/11/30/11/, 1R 00/25		Commonwealth of Puerto Rico	Unsecured	\$93,600.00			
				Subtotal	\$280,800.00			
1	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$93,	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as su laim amount of \$93,600.	ch claimant is not entitled to admit 00. Accordingly, claim has been in	inistrative priority. reclassified in whol	The claimant also e as a general
	RODRIGUEZ CARDI, ENEROLIZA CALLE RAFAEL ALONZO TORRES	27607^	Commonwealth of Puerto Rico	503(b)(9)	\$53,730.48	Commonwealth of Puerto Rico	Unsecured	\$53,730.48
	#1765 SAN JUAN, PR 00921		Commonwealth of Puerto Rico	Secured	\$53,730.48			
			Commonwealth of Puerto Rico	Unsecured	\$53,730.48			
				Subtotal	\$161,191.44			
1	Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$53,	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as sulaim amount of \$53,730.	ch claimant is not entitled to admit 48. Accordingly, claim has been in	inistrative priority. reclassified in whol	The claimant also e as a general
	^ Claim #27607 also contained on Exh Claim #27607 also contained on Exhib	nibit A to the oit A to the 35	337th Omnibus Claims Objection for 51st Omnibus Claims Objection for	for Misclassified (Partially Duplica	Claims ative Claims			
	RODRIGUEZ CARDI, ENEROLIZA CALLE RAFAEL ALONZO TORRES	31424^	Commonwealth of Puerto Rico	503(b)(9)	\$230,400.00*	Commonwealth of Puerto Rico	Unsecured	\$230,400.00*
	#1765 SAN JUAN, PR 00921		Commonwealth of Puerto Rico	Secured	\$230,400.00*			
			Commonwealth of Puerto Rico	Unsecured	\$230,400.00*			
						•		

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$230,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$230,400.00.

Subtotal

\$691,200.00*

[^] Claim #31424 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

		AS	SSERTED		CO	RRECTED	
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
140 RODRIGUEZ CASELLAS, ZINA URB PARQUE ECUESTRE	31313	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
L 23 THE KID CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			
Reason: Claimant asserted administ failed to provide prima facie eviden unsecured claim in the amount of \$	nce to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total o	for goods sold and as suclaim amount of \$100,800	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also ble as a general
141 RODRIGUEZ CASTRO, ERICK HC-01 BOX 11648	74159	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
CAROLINA, PR 00985		Commonwealth of Puerto Rico	Secured	\$108,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
			Subtotal	\$324,000.00			
Reason: Claimant asserted administ failed to provide prima facie eviden unsecured claim in the amount of \$	nce to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total o	for goods sold and as suclaim amount of \$108,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also ble as a general
142 RODRIGUEZ CEDENO, JOSE M PO BOX 7126	6296	Commonwealth of Puerto Rico	503(b)(9)	\$75,000.00	Commonwealth of Puerto Rico	Unsecured	\$75,000.00
PONCE, PR 00732		Commonwealth of Puerto Rico	Secured	\$75,000.00			
			Subtotal	\$150,000.00			
Reason: Claimant asserted administ failed to provide prima facie eviden unsecured claim in the amount of \$	nce to support a						
143 RODRIGUEZ COLON, JOSE ALBER URB. VILLAS DE CANEY I16 C/	RTO 14950	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
GUARIONEX TRUJILLO ALTO, PR 00976		Commonwealth of Puerto Rico	Secured	\$108,000.00			
			Subtotal	\$216,000.00			
Reason: Claimant asserted administ failed to provide prima facie eviden unsecured claim in the amount of \$	nce to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total o	for goods sold and as suclaim amount of \$108,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also ole as a general

Exhibit A Page 38 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		A	SSERTED		CORRECTEI			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
144 RODRIGUEZ MELENDEZ, JOSE M. URB. VILLA FONTANA	2535	Puerto Rico Highways and Transportation Authority	503(b)(9)	Undetermined*	Puerto Rico Highways and Transportation Authority	Unsecured	\$143,410.00*	
VIA 63 3K-N1 CAROLINA, PR 00983		Puerto Rico Highways and Transportation Authority	Secured	\$143,410.00*				
		Puerto Rico Highways and Transportation Authority	Unsecured	\$143,410.00*				
			Subtotal	\$286,820.00*				
failed to provide prima facie evidence unsecured claim in the amount of \$143 145 RODRIGUEZ OLIVERAS, MIRIAM CALLE 129 BX-27 JARDINES DE		Commonwealth of Puerto Rico	t asserted a total cla 503(b)(9)		Commonwealth of Puerto Rico	un reclassified in who	sle as a general	
COUNTRY CLUB CAROLINA, PR 00985		Commonwealth of Puerto Rico	Secured	\$164,400.00				
CAROLINA, FR 00763		Commonwealth of Puerto Rico	Unsecured	\$164,400.00				
			Subtotal	\$493,200.00				
Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$164 ^ Claim #20526 also contained on Exh	to support a s ,400.00.	secured claim. In addition, claiman	t asserted a total cla	nim amount of \$164,400	ch claimant is not entitled to adm 0.00. Accordingly, claim has bee	inistrative priority. n reclassified in wh	The claimant also ble as a general	
146 RODRIQUEZ CALDERON, LEYKA M.	79166	Commonwealth of Puerto Rico	503(b)(9)	\$36,000.00	Commonwealth of Puerto Rico	Unsecured	\$36,000.00	
HC 02 BOX 7422 PINONES LOIZA, PR 00772		Commonwealth of Puerto Rico	Secured	\$36,000.00				
		Commonwealth of Puerto Rico	Unsecured	\$36,000.00				
			Subtotal	\$108,000.00				
Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$36,	to support a s							
147 ROMAN DIAZ, JORGE URB LOMA ALTA	33532	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00	
E 6 CALLE 1 CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$93,600.00				
CIMODIVI, IN 00707		Commonwealth of Puerto Rico	Unsecured	\$93,600.00				
			Subtotal	\$280,800.00	1			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A	Claimato	Be Reclassif	iad
EXMIDILA -	Claims to	Be Keciassii	1ea

ASSERTED

	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
148	ROSA RUIZ, RAQUEL URB ALTAMESA	35838	Commonwealth of Puerto Rico	503(b)(9)	\$29,000.00*	Commonwealth of Puerto Rico	Unsecured	\$29,000.00*
	1661 CALLE SANTA MONICA SAN JUAN, PR 00921-4320		Commonwealth of Puerto Rico	Secured	\$29,000.00*			
	57H (307H), 1 R (00721 +320			Subtotal	\$58,000.00*			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$29,	to support a						
149	49 ROSARIO ALVAREZ, YOLANDA URB METROPOLIS	22480	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
	41 2P27 CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$100,800.00			
	CAROLINA, I R 00707		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
				Subtotal	\$302,400.00			
150	unsecured claim in the amount of \$100 ROSARIO ALVAREZ, YOLANDA URB METROPOLIS 2 P 27 CALLE 41 CAROLINA, PR 00987	0,800.00. 25824^	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured	\$95,782.80 \$95,782.80	Commonwealth of Puerto Rico	Unsecured	\$95,782.80
				Subtotal	\$191,565.60			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$95, ^ Claim #25824 also contained on Exh	to support a s 782.80.	secured claim. In addition, claiman	t asserted a total o	claim amount of \$95,782.			
151	RUIZ GUADARRAMA, ARNOLD D URB MARIOLGA	12256	Commonwealth of Puerto Rico	503(b)(9)	\$856,620.00*	Commonwealth of Puerto Rico	Unsecured	\$856,620.00*
	H 9 CALLE SAN BERNARDO CAGUAS, PR 00725		Commonwealth of Puerto Rico	Secured	\$856,620.00*			
	CAGGAS, 1 K 00725		Commonwealth of Puerto Rico	Unsecured	Undetermined*			
				Subtotal	\$1,713,240.00*			
	Reason: Claimant asserted administrat failed to provide prima facie evidence							

claim in the amount of \$856,620.

CORRECTED

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Exhibit A - Claims to Be Reclassified

		A	SSERTED		CO	RRECTED	
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
52 RUIZ RIVERA, NILDA 2DA EXT SANTA ELENA	34885	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.0
C 15 CALLE GIRASOL GUAYANILLA, PR 00656		Commonwealth of Puerto Rico	Secured	\$64,800.00			
,		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
			Subtotal	\$194,400.00			
Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$64,	to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not f t asserted a total cla	or goods sold and as suaim amount of \$64,800.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority. The classified in whole	The claimant also e as a general
53 SALAS UGARTE, JUAN	128149	Commonwealth of Puerto Rico	503(b)(9)	\$136,800.00*	Commonwealth of Puerto Rico	Unsecured	\$136,800.00
LA MONJAS 84 C/ POPULAR SAN JUAN, PR 00917		Commonwealth of Puerto Rico	Secured	\$136,800.00*			
DAIV JUAIV, I K 00/17			Subtotal	\$273,600.00*			
	ive priority t	ander 11 U.S.C. § 503(b)(9), but pro	t asserted a total cle	oir goods sold alld as su) 00 Accordingly claim has been	reclassified in who	le as a general
failed to provide prima facie evidence unsecured claim in the amount of \$130	6,800.00.						
failed to provide prima facie evidence		Commonwealth of Puerto Rico	503(b)(9) Secured	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	
failed to provide prima facie evidence unsecured claim in the amount of \$136 54 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614	6,800.00.		503(b)(9)				
failed to provide prima facie evidence unsecured claim in the amount of \$136 54 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY	6,800.00. 109400 tive priority to support a	Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but pro	503(b)(9) Secured Subtotal pof of claim is not for	\$93,600.00 \$93,600.00 \$187,200.00 for goods sold and as su	Commonwealth of Puerto Rico	Unsecured nistrative priority.	\$93,600.0
failed to provide prima facie evidence unsecured claim in the amount of \$136 54 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY CANOVANAS, PR 00729 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$93, 55 SANCHEZ RAMOS, CARMEN A	6,800.00. 109400 tive priority to support a	Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but pro	503(b)(9) Secured Subtotal pof of claim is not for	\$93,600.00 \$93,600.00 \$187,200.00 for goods sold and as su	Commonwealth of Puerto Rico	Unsecured nistrative priority.	\$93,600.0 The claimant also e as a general
failed to provide prima facie evidence unsecured claim in the amount of \$136 54 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY CANOVANAS, PR 00729 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$93, 55 SANCHEZ RAMOS, CARMEN A BO CAMPANILLAS 172 C/ IGLESIAS	6,800.00. 109400 tive priority to support a ,600.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	503(b)(9) Secured Subtotal oof of claim is not ft asserted a total cla	\$93,600.00 \$93,600.00 \$187,200.00 for goods sold and as su tim amount of \$93,600.	Commonwealth of Puerto Rico ch claimant is not entitled to admi 00. Accordingly, claim has been r	Unsecured nistrative priority. 7 eclassified in whole	\$93,600.0 The claimant also e as a general
failed to provide prima facie evidence unsecured claim in the amount of \$136 54 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY CANOVANAS, PR 00729 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$93, 55 SANCHEZ RAMOS, CARMEN A BO CAMPANILLAS	6,800.00. 109400 tive priority to support a ,600.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman Commonwealth of Puerto Rico	503(b)(9) Secured Subtotal oof of claim is not found to asserted a total claim is 503(b)(9)	\$93,600.00 \$93,600.00 \$187,200.00 for goods sold and as sunim amount of \$93,600.	Commonwealth of Puerto Rico ch claimant is not entitled to admi 00. Accordingly, claim has been r	Unsecured nistrative priority. 7 eclassified in whole	\$93,600.0 The claimant also e as a general
failed to provide prima facie evidence unsecured claim in the amount of \$136 54 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY CANOVANAS, PR 00729 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$93, 55 SANCHEZ RAMOS, CARMEN A BO CAMPANILLAS 172 C/ IGLESIAS	6,800.00. 109400 tive priority to support a ,600.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured Subtotal oof of claim is not found to asserted a total claim 503(b)(9) Secured	\$93,600.00 \$93,600.00 \$187,200.00 for goods sold and as su him amount of \$93,600. \$8,000.00*	Commonwealth of Puerto Rico ch claimant is not entitled to admi 00. Accordingly, claim has been r	Unsecured nistrative priority. 7 eclassified in whole	\$93,600.0
failed to provide prima facie evidence unsecured claim in the amount of \$136 54 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY CANOVANAS, PR 00729 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$93, 55 SANCHEZ RAMOS, CARMEN A BO CAMPANILLAS 172 C/ IGLESIAS	tive priority to support a 6,600.00. 25014 tive priority to support a 1,600.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but pro	503(b)(9) Secured Subtotal oof of claim is not fit asserted a total cla 503(b)(9) Secured Unsecured Subtotal oof of claim is not fi	\$93,600.00 \$93,600.00 \$187,200.00 for goods sold and as su aim amount of \$93,600. \$8,000.00* \$8,000.00* \$24,000.00*	Commonwealth of Puerto Rico ch claimant is not entitled to admi 00. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured nistrative priority. 7 eclassified in whole Unsecured	\$93,600.00 The claimant also as a general \$8,000.00
failed to provide prima facie evidence unsecured claim in the amount of \$136 54 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY CANOVANAS, PR 00729 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$93, 55 SANCHEZ RAMOS, CARMEN A BO CAMPANILLAS 172 C/ IGLESIAS TOA BAJA, PR 00949 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$8,0	tive priority to support a 6,600.00. 25014 tive priority to support a 1,600.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but pro	503(b)(9) Secured Subtotal oof of claim is not fit asserted a total cla 503(b)(9) Secured Unsecured Subtotal oof of claim is not fi	\$93,600.00 \$93,600.00 \$187,200.00 for goods sold and as su aim amount of \$93,600. \$8,000.00* \$8,000.00* \$24,000.00*	Commonwealth of Puerto Rico ch claimant is not entitled to admi 00. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured nistrative priority. 7 eclassified in whole Unsecured	\$93,600.00 The claimant also as a general \$8,000.00
failed to provide prima facie evidence unsecured claim in the amount of \$136 54 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY CANOVANAS, PR 00729 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$93, 55 SANCHEZ RAMOS, CARMEN A BO CAMPANILLAS 172 C/ IGLESIAS TOA BAJA, PR 00949 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$8,0	tive priority uto support a 6,600.00. 25014 tive priority uto support a 6,000.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	503(b)(9) Secured Subtotal of of claim is not fit asserted a total cla 503(b)(9) Secured Unsecured Subtotal of of claim is not fit asserted a total cla	\$93,600.00 \$93,600.00 \$187,200.00 for goods sold and as surim amount of \$93,600. \$8,000.00* \$8,000.00* \$24,000.00* for goods sold and as surim amount of \$8,000.0	Commonwealth of Puerto Rico ch claimant is not entitled to admi 00. Accordingly, claim has been re Commonwealth of Puerto Rico ch claimant is not entitled to admi 0. Accordingly, claim has been re	Unsecured nistrative priority. The classified in whole the classified in whol	\$93,600.00 The claimant also as a general \$8,000.00 The claimant also as a general

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Ext	11bit A - Claims to Be Reclassified	
	ASSERTED	

			A	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
157	SANTIAGO ECHEVARRIA, ISMAEL PO BOX 1097	61232	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
	PATILLAS, PR 00723		Commonwealth of Puerto Rico	Secured	\$30,000.00*			
				Subtotal	\$60,000.00*			
	Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$30,	to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not for t asserted a total cla	or goods sold and as suitin amount of \$30,000.	ch claimant is not entitled to admi 00. Accordingly, claim has been r	nistrative priority.	The claimant also e as a general
158	SANTIAGO FALERO, LORIANNE COOP VIVENDAS ROLLING HILLS	112161	Commonwealth of Puerto Rico	503(b)(9)	\$14,400.00*	Commonwealth of Puerto Rico	Unsecured	\$14,400.00*
	BUZON 152 APTO G 8 CAROLINA, PR 00987		Commonwealth of Puerto Rico	Secured	\$14,400.00*			
				Subtotal	\$28,800.00*			
					,			
159	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$14, SANTIAGO SERRANO, MADELINE	to support a		oof of claim is not fo	or goods sold and as su im amount of \$14,400.			e as a general
159	failed to provide prima facie evidence unsecured claim in the amount of \$14, SANTIAGO SERRANO, MADELINE COND WHITE TOWER APT 511	to support a 400.00.	secured claim. In addition, claiman	oof of claim is not fo t asserted a total cla	or goods sold and as suitin amount of \$14,400.	00. Accordingly, claim has been r	eclassified in whole	e as a general
159	failed to provide prima facie evidence unsecured claim in the amount of \$14, SANTIAGO SERRANO, MADELINE COND WHITE TOWER	to support a 400.00.	Secured claim. In addition, claiman Commonwealth of Puerto Rico	oof of claim is not for t asserted a total cla 503(b)(9)	or goods sold and as suim amount of \$14,400.	00. Accordingly, claim has been r	eclassified in whole	e as a general
159	failed to provide prima facie evidence unsecured claim in the amount of \$14, SANTIAGO SERRANO, MADELINE COND WHITE TOWER APT 511	to support a 400.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	oof of claim is not for t asserted a total cla 503(b)(9) Secured	or goods sold and as su im amount of \$14,400. \$115,200.00 \$115,200.00	00. Accordingly, claim has been r	eclassified in whole	
159	failed to provide prima facie evidence unsecured claim in the amount of \$14, SANTIAGO SERRANO, MADELINE COND WHITE TOWER APT 511	to support a 400.00. 25012 ive priority u to support a	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico under 11 U.S.C. § 503(b)(9), but pro-	503(b)(9) Secured Unsecured Subtotal	\$115,200.00 \$115,200.00 \$115,200.00 \$345,600.00 \$10.00 \$345,600.00 \$115,200.00	00. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured unsecured	\$115,200.00 The claimant also
	failed to provide prima facie evidence unsecured claim in the amount of \$14, SANTIAGO SERRANO, MADELINE COND WHITE TOWER APT 511 SAN JUAN, PR 00921 Reason: Claimant asserted administrat failed to provide prima facie evidence	to support a 400.00. 25012 ive priority u to support a	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico under 11 U.S.C. § 503(b)(9), but pro-	503(b)(9) Secured Unsecured Subtotal	\$115,200.00 \$115,200.00 \$115,200.00 \$145,600.00 \$345,600.00 or goods sold and as suim amount of \$115,200	00. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured unsecured	\$115,200.00 The claimant also ble as a general
	failed to provide prima facie evidence unsecured claim in the amount of \$14, SANTIAGO SERRANO, MADELINE COND WHITE TOWER APT 511 SAN JUAN, PR 00921 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$115 SCHMITH, ASTRID	to support a 400.00. 25012 ive priority u to support a 5,200.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	503(b)(9) Secured Unsecured Subtotal oof of claim is not for tasserted a total cla	\$115,200.00 \$115,200.00 \$115,200.00 \$145,600.00 \$345,600.00 or goods sold and as suim amount of \$115,200	00. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi 0.00. Accordingly, claim has been	Unsecured unsecured nistrative priority.	\$115,200.00 The claimant also ble as a general
	failed to provide prima facie evidence unsecured claim in the amount of \$14, SANTIAGO SERRANO, MADELINE COND WHITE TOWER APT 511 SAN JUAN, PR 00921 Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$11: SCHMITH, ASTRID CALLE 2 B-12 SANS SOUCI COURT	to support a 400.00. 25012 ive priority u to support a 5,200.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman Commonwealth of Puerto Rico	503(b)(9) Secured Unsecured Subtotal of of claim is not for tasserted a total claim is not for tasserted a total claim is not for tasserted a total claim is 503(b)(9)	\$115,200.00 \$115,200.00 \$115,200.00 \$115,200.00 \$345,600.00 \$15,200.00 \$15,200.00 \$15,200.00 \$15,200.00 \$165,600.00	00. Accordingly, claim has been r Commonwealth of Puerto Rico ch claimant is not entitled to admi 0.00. Accordingly, claim has been	Unsecured unsecured nistrative priority.	\$115,200.00 The claimant also

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$165,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$165,600.00.

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Exhibit A - Claims to Be Reclassified

			L'Amon 11	Claims to D	c rectassifica			
			A	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
161	SEDA RODRIGUEZ, GLORIA M URB. JARDINES DE COUNTRY CLUB	61912	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00*	Commonwealth of Puerto Rico	Unsecured	\$100,800.00*
	AQ-11 CALLE 38 CAROLINA, PR 00983		Commonwealth of Puerto Rico	Secured	\$100,800.00*			
				Subtotal	\$201,600.00*			
	Reason: Claimant asserted administratifailed to provide prima facie evidence tunsecured claim in the amount of \$100	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as su laim amount of \$100,800	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also ble as a general
162	SERRANO QUINONES, MIGDONIA URB. ESTANCIAS DEL GOLF	86712	Commonwealth of Puerto Rico	503(b)(9)	\$3,640.00*	Commonwealth of Puerto Rico	Unsecured	\$3,640.00*
	309 JUAN H. CINTRON PONCE, PR 00730		Commonwealth of Puerto Rico	Secured	\$3,640.00*			
	Torred, TR 00/30			Subtotal	\$7,280.00*			
163	failed to provide prima facie evidence t claim in the amount of \$3,640.00. SOLANO DIAZ, MADELINE HC-61 BOX 4204	31354	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
	TRUJILLO ALTO, PR 00976		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
			Commonwealth of Puerto Rico	Unsecured	\$151,200.00*			
				Subtotal	\$302,400.00*			
	Reason: Claimant asserted administratifailed to provide prima facie evidence to claim in the amount of \$151,200.00.	ve priority u to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as su laim amount of \$151,200	ch claimant is not entitled to admi). Accordingly, claim has been re	nistrative priority. classified in whole	The claimant also as a general unsecured
164	SOSA RIVERA, CLARIBEL PO BOX 679	28694	Commonwealth of Puerto Rico	503(b)(9)	\$266,400.00	Commonwealth of Puerto Rico	Unsecured	\$266,400.00
	SAINT JUST, PR 00978		Commonwealth of Puerto Rico	Secured	\$266,400.00			
			Commonwealth of Puerto Rico	Unsecured	\$266,400.00			
				Subtotal	\$799,200.00			
						I		

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$266,400.00. Accordingly, claim has been reclassified in whole as a general

unsecured claim in the amount of \$266,400.00.

Exhibit A Page 43 of 46 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

			ASSERTED			CORRECTED			
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
165	SOSA RIVERA, CYNTHIA BOX 679	40755	Commonwealth of Puerto Rico	503(b)(9)	\$216,000.00	Commonwealth of Puerto Rico	Unsecured	\$216,000.00	
	SAINT JUST, PR 00978		Commonwealth of Puerto Rico	Secured	\$216,000.00				
			Commonwealth of Puerto Rico	Unsecured	\$216,000.00				
				Subtotal	\$648,000.00				
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$216	to support a							
166	TORRES GONZALEZ, LUIS M RR 3 BOX 4226	58022	Commonwealth of Puerto Rico	503(b)(9)	\$172,800.00	Commonwealth of Puerto Rico	Unsecured	\$172,800.00	
	SAN JUAN, PR 00926		Commonwealth of Puerto Rico	Secured	\$172,800.00				
			Commonwealth of Puerto Rico	Unsecured	\$172,800.00				
				Subtotal	\$518,400.00				
167	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$172 TORRES RAMOS, MAYRA E	to support a			claim amount of \$172,800				
	73 CALLE NOBLE SAN JUAN, PR 00926		Commonwealth of Puerto Rico	Secured	\$151,200.00				
			Commonwealth of Puerto Rico	Unsecured	\$151,200.00				
				Subtotal	\$453,600.00				
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$151	to support a	nder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claiman	oof of claim is not t asserted a total c	for goods sold and as sulaim amount of \$151,200	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. n reclassified in wh	The claimant also ole as a general	
168	TRUJILLO PLUMEY, ROSAMAR TIERRA DEL	25818^	Commonwealth of Puerto Rico	503(b)(9)	\$69,346.20*	Commonwealth of Puerto Rico	Unsecured	\$69,346.20*	
	SOL CALLE 1 APT 122 HUMACAO, PR 00791		Commonwealth of Puerto Rico	Secured	\$69,346.20*				
	,		Commonwealth of Puerto Rico	Unsecured	\$69,346.20*				
				Subtotal	\$208,038.60*				
						I			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$69,346.20. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$69,346.20.

[^] Claim #25818 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
169 TRUJILLO PLUMEY, ROSAMAR COND. TIERRA DEL SOL APT 122	29473	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*	
HUMACAO, PR 00791		Commonwealth of Puerto Rico	Secured	\$151,200.00*				
		Commonwealth of Puerto Rico	Unsecured	\$151,200.00*				
			Subtotal	\$453,600.00*				
Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$151	to support a	inder 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not f t asserted a total cla	for goods sold and as suaim amount of \$151,200	ch claimant is not entitled to admi 0.00. Accordingly, claim has beer	nistrative priority. In reclassified in who	The claimant also ole as a general	
170 VARGAS GOIRE, VIRNALYS 436 NOGALES	82840	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00*	Commonwealth of Puerto Rico	Unsecured	\$108,000.00*	
ESTANCIAS DEL BOSQUE CIDRA, PR 00739		Commonwealth of Puerto Rico	Secured	\$108,000.00*				
			Subtotal	\$216,000.00*				
Reason: Claimant asserted administrati	ive priority u	under 11 U.S.C. § 503(b)(9), but pro	of of claim is not t	for goods sold and as su	ch claimant is not entitled to admi	nistrative priority.	The claimant also	
Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$108 171 VARGAS GONZALEZ, MARIO 171 CALLE POST SUR	to support a	Secured claim. In addition, claimant Commonwealth of Puerto Rico	t asserted a total cla 503(b)(9)	aim amount of \$108,000 Undetermined*	Commonwealth of Puerto Rico	inistrative priority. 'reclassified in who Unsecured	The claimant also ole as a general \$77,712.00*	
Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$108	to support a s 3,000.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	t asserted a total class 503(b)(9) Secured	Undetermined* \$77,712.00*	0.00. Accordingly, claim has been	reclassified in who	ole as a general	
Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$108 171 VARGAS GONZALEZ, MARIO 171 CALLE POST SUR	to support a s 3,000.00.	Secured claim. In addition, claimant Commonwealth of Puerto Rico	t asserted a total cla 503(b)(9) Secured Unsecured	Undetermined* \$77,712.00*	0.00. Accordingly, claim has been	reclassified in who	ole as a general	
Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$108 171 VARGAS GONZALEZ, MARIO 171 CALLE POST SUR MAYAGÜEZ, PR 00680-4064	to support a : 3,000.00. 25960	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico	t asserted a total cla 503(b)(9) Secured Unsecured Subtotal	Undetermined* \$77,712.00* \$77,712.00* \$155,424.00*	0.00. Accordingly, claim has been Commonwealth of Puerto Rico	Unsecured	le as a general \$77,712.00*	
Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$108 171 VARGAS GONZALEZ, MARIO 171 CALLE POST SUR	to support a : 3,000.00. 25960 ive priority u to support a :	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but pro	503(b)(9) Secured Unsecured Subtotal	Undetermined* \$77,712.00* \$77,712.00* \$155,424.00* for goods sold and as successions.	0.00. Accordingly, claim has been Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured inistrative priority.	s77,712.00*	
Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$108 171 VARGAS GONZALEZ, MARIO 171 CALLE POST SUR MAYAGÜEZ, PR 00680-4064 Reason: Claimant asserted administratifailed to provide prima facie evidence unsecured claim in the amount of \$77,	to support a : 3,000.00. 25960 ive priority u to support a :	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but pro	503(b)(9) Secured Unsecured Subtotal	Undetermined* \$77,712.00* \$77,712.00* \$155,424.00* for goods sold and as suaim amount of \$77,712.	0.00. Accordingly, claim has been Commonwealth of Puerto Rico ch claimant is not entitled to admi	Unsecured inistrative priority.	s77,712.00*	
Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$108 171 VARGAS GONZALEZ, MARIO 171 CALLE POST SUR MAYAGÜEZ, PR 00680-4064 Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$77, 172 VAZQUEZ MOJICA, MARIA ISABEL URB DORADO DEL MAR HH 4 CALLE PELICANO	to support a : 3,000.00. 25960 ive priority u to support a : 712.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	503(b)(9) Secured Unsecured Subtotal oof of claim is not ft asserted a total cla	Undetermined* \$77,712.00* \$77,712.00* \$155,424.00* for goods sold and as suaim amount of \$77,712.	Commonwealth of Puerto Rico Ch claimant is not entitled to admit on the control of the control	Unsecured inistrative priority.	\$77,712.00* The claimant also e as a general	
Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$108 171 VARGAS GONZALEZ, MARIO 171 CALLE POST SUR MAYAGÜEZ, PR 00680-4064 Reason: Claimant asserted administrate failed to provide prima facie evidence unsecured claim in the amount of \$77, 172 VAZQUEZ MOJICA, MARIA ISABEL URB DORADO DEL MAR	to support a : 3,000.00. 25960 ive priority u to support a : 712.00.	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	t asserted a total class total	aim amount of \$108,000 Undetermined* \$77,712.00* \$77,712.00* \$155,424.00* for goods sold and as suaim amount of \$77,712. \$223,200.00	Commonwealth of Puerto Rico Ch claimant is not entitled to admit on the control of the control	Unsecured inistrative priority.	\$77,712.00* The claimant also e as a general	

unsecured claim in the amount of \$223,200,00.

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			AS	SSERTED		CO	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
173	VAZQUEZ ROSA, ALMA D. VILLA PALMERAS	119258	Commonwealth of Puerto Rico	503(b)(9)	\$252,000.00*	Commonwealth of Puerto Rico	Unsecured	\$252,000.00*
	307 CALLE FERRER SANTURCE, PR 00915		Commonwealth of Puerto Rico	Secured	\$252,000.00*			
	Briviokel, IR 00713			Subtotal	\$504,000.00*			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$252	to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not asserted a total c	for goods sold and as su- laim amount of \$252,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. reclassified in wh	The claimant also ole as a general
174	VEGA RIVERA, SANDRA I. HC4 BOX 42619	29082^	Commonwealth of Puerto Rico	503(b)(9)	\$37,164.83*	Commonwealth of Puerto Rico	Unsecured	\$37,164.83*
	AGUADILLA, PR 00603-9744		Commonwealth of Puerto Rico	Secured	\$37,164.83*			
				Subtotal	\$74,329.66*			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$37,	to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not asserted a total c	for goods sold and as sulaim amount of \$37,164.	ch claimant is not entitled to admi 83. Accordingly, claim has been r	inistrative priority. reclassified in who	The claimant also le as a general
	^ Claim #29082 also contained on Exh	nibit A to the	337th Omnibus Claims Objection f	or Misclassified C	Claims			
175	VELAZQUEZ LEBRON, MIGUEL A. RES. LAS CASAS EDIF. 33	42138	Commonwealth of Puerto Rico	503(b)(9)	\$80,400.00	Commonwealth of Puerto Rico	Unsecured	\$80,400.00
	APT 390 SAN JUAN, PR 00915		Commonwealth of Puerto Rico	Secured	\$80,400.00			
	,			Subtotal	\$160,800.00			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$80,	to support a						
176	VELEZ CRESPO, EDUARDO URB. CAPANA HEIGTH	27235^	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*
	1471 CALLE EDEN SAN JUAN, PR 00920		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
	5711.30711,711.000/20			Subtotal	\$360,000.00*			
	Reason: Claimant asserted administrat failed to provide prima facie evidence unsecured claim in the amount of \$180	to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	of of claim is not asserted a total c	for goods sold and as su- laim amount of \$180,000	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	inistrative priority. reclassified in wh	The claimant also ole as a general
	^ Claim #27235 also contained on Exh	nibit A to the	351st Omnibus Claims Objection for	or Partially Duplic	cative Claims			
177	VELEZ TORO, VICTOR HC 1 BOX 7766	27222^	Commonwealth of Puerto Rico	503(b)(9)	\$187,200.00	Commonwealth of Puerto Rico	Unsecured	\$187,200.00
	SAN GERMAN, PR 00683		Commonwealth of Puerto Rico	Secured	\$187,200.00			
			Commonwealth of Puerto Rico	Unsecured	\$187,200.00			
				Subtotal	\$561,600.00			

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		AS	SSERTED		CO	RRECTED	
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
Reason: Claimant asserted ad failed to provide prima facie unsecured claim in the amount	evidence to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant	oof of claim is not t asserted a total c	for goods sold and as sulaim amount of \$187,200	ch claimant is not entitled to admi 0.00. Accordingly, claim has been	nistrative priority. reclassified in who	The claimant also le as a general
^ Claim #27222 also containe	ed on Exhibit A to the	351st Omnibus Claims Objection f	or Partially Dupli	cative Claims			
178 VICENTE MARQUEZ, JESUS C/3 D-10	15027^	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00*	Commonwealth of Puerto Rico	Unsecured	\$93,600.00*
CASTELLANA GARDENS CAROLINA, PR 00983		Commonwealth of Puerto Rico	Secured	\$93,600.00*			
			Subtotal	\$187,200.00*			
failed to provide prima facie unsecured claim in the amount	evidence to support a nt of \$93,600.00.	ander 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant 351st Omnibus Claims Objection f	t asserted a total c	elaim amount of \$93,600.			
179 YARITZA SANTIAGO CARM MIGUEL A. GONZALEZ ALV		Commonwealth of Puerto Rico	503(b)(9)	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
YARITZA SANTIAGO CARM C/ SURANA RES. JARDINES	ONA	Commonwealth of Puerto Rico	Secured	\$150,000.00*			
RICO EDIFICIO 4 APT. 52 SAN JUAN, PR 00924	CAMILO		Subtotal	\$300,000.00*			
	evidence to support a	under 11 U.S.C. § 503(b)(9), but prosecured claim. In addition, claimant					
		TOTAL		\$ 55,256,732.56*	TOTAL		\$ 20,817,489.83*